


  
**FEDERAL REGISTER**  
 OF THE UNITED STATES 1934  
 VOLUME 6 NUMBER 121

*Washington, Saturday, June 21, 1941*

**The President**

**EXECUTIVE ORDER**

SUSPENSION OF EIGHT-HOUR LAW AS TO MECHANICS AND LABORERS EMPLOYED BY THE WAR DEPARTMENT IN THE CONSTRUCTION OF PUBLIC WORKS NECESSARY FOR THE NATIONAL DEFENSE IN THE CANAL ZONE, PUERTO RICO, AND THE TERRITORY OF ALASKA

WHEREAS the War Department has commenced the construction of cantonments, air fields, fortifications and other public works which are necessary for the national defense in the Canal Zone, Puerto Rico, and the Territory of Alaska; and

WHEREAS the interests of national defense require the completion of such public works at the earliest practicable date; and

WHEREAS by section 1 of the act of August 1, 1892, 27 Stat. 340, as amended by the act of March 3, 1913, 37 Stat. 726 (U.S.C., title 40, section 321), the service of all laborers and mechanics employed by the Government upon any public work of the United States is limited to eight hours in any one day, except in case of extraordinary emergency; and

WHEREAS it appears that, unless the eight hour limitation is suspended as to laborers and mechanics employed by the War Department in the construction of the foregoing public works, it will be impossible, because of the remoteness of such places from sources of labor supply in the United States, and because of the difficulties of housing and transporting additional labor from the United States, to accomplish the work necessary to the completion of such public works within the time required by the interests of national defense; and

WHEREAS I find that by reason of the foregoing an extraordinary emergency exists;

NOW, THEREFORE, by virtue of the authority vested in me by section 1 of the said act of August 1, 1892, as amended by the said act of March 3, 1913, and as President of the United States, I hereby

suspend, for the duration of the emergencies proclaimed by me on September 8, 1939<sup>1</sup> and May 27, 1941,<sup>2</sup> the above-mentioned provisions of law prohibiting more than eight hours labor in any one day of laborers and mechanics employed by the Government of the United States as to all work performed by laborers and mechanics employed by the War Department in the construction of cantonments, air fields, fortifications and other public works which are necessary for the national defense in the Canal Zone, Puerto Rico, and the Territory of Alaska.

FRANKLIN D ROOSEVELT

THE WHITE HOUSE,  
June 18, 1941.

[No. 8797]

[F. R. Doc. 41-4408; Filed, June 19, 1941;  
1:41 p. m.]

**Rules, Regulations, Orders**

**TITLE 10—ARMY: WAR DEPARTMENT**

**CHAPTER VIII—PROCUREMENT AND DISPOSAL OF EQUIPMENT AND SUPPLIES**

**PART 81—PROCUREMENT OF MILITARY SUPPLIES AND ANIMALS<sup>3</sup>**

**§ 81.3 Taxes**—(a) *Information to be included in invitations for bids, bids, contracts, and instructions to bidders*—(1) *Applicable Federal taxes*. Invitations for bids, bids, and contracts will include the following tax condition:

Prices herein include any Federal tax or charge heretofore imposed by the Congress which is applicable to the supplies covered by this contract. If after the date of this contract, the Congress shall impose, remove, or change any sales tax, duty, excise tax, or any other tax or charge, directly applicable to the supplies covered by this contract, or other materials used in the manufacture thereof,

<sup>1</sup> 4 F.R. 3851.

<sup>2</sup> 6 F.R. 2617.

<sup>3</sup> §§ 81.3 (a) and 81.4 (a) are amended.

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such appropriate reference on the face of the material. (Sec. 24, 54 Stat. 825, sec. 38, 54 Stat. 841) [Rule N-24B-2, effective June 20, 1941]

By the Commission.

[SEAL] FRANCIS P. BRASSOR,  
Secretary.

[F. R. Doc. 41-4435; Filed, June 20, 1941;  
11:41 a. m.]

**TITLE 26—INTERNAL REVENUE**  
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**REVENUE**

[Regulations 24, 1941]

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## FEDERAL REGISTER, Saturday, June 21, 1941

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## Scope of Regulations

**§ 180.1 Alcoholic products coming into the United States from Puerto Rico, the Virgin Islands, and the Philippine Islands.** The regulations in this part are prescribed pursuant to the provisions of law governing the collection of internal revenue taxes on alcoholic products coming into the United States from Puerto Rico, the Virgin Islands, and the Philippine Islands. (Secs. 3340, 3350, 3360, 4041, I.R.C.)

## Regulations Superseded

**§ 180.2 Effective date.** The regulations in this part shall, on and after the ninetieth day following the date of approval as to Puerto Rico and the Philippine Islands and the thirtieth day as to the Virgin Islands, supersede all prior regulations relating to alcoholic products coming into the United States from Puerto Rico, the Virgin Islands, and the Philippine Islands to the extent that such prior regulations are inconsistent herewith. All prior regulations which are inconsistent herewith shall remain in force and effect for the assessment and collection of all such taxes and penalties,

for the imposition of all penalties, civil and criminal, and for the enforcement of all forfeitures which have accrued thereunder. (Secs. 3340, 3350, 3360, 4041, I.R.C.)

## Definitions

**§ 180.3 Definitions.** As used in the regulations in this part, the following words and phrases shall mean:

(a) "Article" shall mean any preparation unfit for beverage use, made with or containing distilled spirits, fermented liquors and alcohol not denatured in a denaturing plant established under Regulations 3 (26 CFR, Part 182).

(b) "Collector," unless otherwise indicated, shall mean the collector of internal revenue of a collection district of the Bureau of Internal Revenue.

(c) "Commissioner" shall mean the Commissioner of Internal Revenue.

(d) "Denatured alcohol" shall mean alcohol denatured in accordance with approved formulae in denaturing plants established under the provisions of Regulations 3 (26 CFR Part 182) and shall include completely and specially denatured alcohol.

(e) "District supervisor" shall mean the person having charge of a supervisory district of the Alcohol Tax Unit of the Bureau of Internal Revenue.

(f) "I. R. C." shall mean the Internal Revenue Code.

(g) "Insular internal revenue agent" shall mean any duly authorized internal revenue agent of the Department of Finance of Puerto Rico.

(h) "Liquors" shall mean ethyl alcohol, distilled spirits, liqueurs, cordials and similar compounds, wines, and fermented malt liquor or any alcoholic preparation fit for beverage use.

(i) "Permit" shall mean a formal written authorization of the treasurer of Puerto Rico.

(j) "Person," "importer," "shipper," or "consignee" shall include natural persons, associations, copartnerships, and corporations.

(k) "Treasurer" shall mean the treasurer of Puerto Rico.

(l) "United States" shall mean the States and the Territories of Alaska, Hawaii, and the District of Columbia.

(m) Words in the plural form shall include the singular, and vice versa, and words in the masculine gender shall include females, associations, copartnerships, and corporations.

(n) The term "including" shall not be deemed to exclude things other than those enumerated which are in the same general class. (Secs. 3340, 3350, 3360, 4041, I.R.C.)

## SUBPART I — PRODUCTS COMING INTO THE UNITED STATES FROM PUERTO RICO

## General

**§ 180.4 Taxable status.** Liquors coming into the United States from Puerto Rico are subject to a tax equal to the internal revenue tax imposed upon the production in the United States of like

liquors. Articles coming into the United States from Puerto Rico, except as provided in § 180.5, are subject to a tax on the liquors contained therein at the rates imposed in the United States on like liquors of domestic production.\* (Secs. 2800 (a) (1), 2800 (a) (4) (A), 2800 (a) (5), 3030, 3150 (a), I.R.C.)

\* §§ 180.4 to 180.93, inclusive (except §§ 180.5, 180.7 and 180.8), issued under the authority contained in sec. 3360, Internal Revenue Code. Citations of more specific authority and citations of statutory provisions interpreted or applied are included in parentheses at the end of particular sections.

**§ 180.5 Products exempt from tax.** Alcohol denatured in accordance with approved formulae at denaturing plants established under the provisions of Regulations 3 (26 CFR, Part 182) and preparations made therewith in accordance with approved formulae, Form 1479-A, may be brought into the United States from Puerto Rico without incurring liability to internal revenue taxes as provided in Regulations 3. Alcohol which has not been so denatured and articles made therewith are subject to tax as provided in § 180.4. (Sec. 3123, I.R.C.)

**§ 180.6 Deputy collector at San Juan.** The deputy collector of Internal Revenue assigned to duty in San Juan, P. R., is authorized to sell internal revenue stamps to qualified purchasers and to collect internal revenue taxes on liquors and articles subject to tax, which are to be shipped to the United States. Whenever the internal revenue tax is paid in Puerto Rico, the tax shall be paid to the deputy collector at San Juan, as hereinafter provided.\*

**§ 180.7 Containers of distilled spirits.** Containers of distilled spirits brought into the United States from Puerto Rico, having a capacity of one-half pint and not more than 1 gallon, shall conform to the requirements of Regulations 13 (26 CFR, Part 175). Bulk containers are those having a capacity in excess of 1 liquid gallon. (Secs. 2871, 3170, I.R.C.)

**§ 180.8 Labels.** All labels affixed to bottles of liquors coming into the United States shall conform to the requirements of the Federal Alcohol Administration Act and regulations issued thereunder. (27 CFR, Parts 4, 5, and 7.)

**§ 180.9 Marking packages and cases.** Each case, barrel, cask, or similar container filled for shipment to the United States shall be serially numbered by the distiller, rectifier, or bottler. In addition to the serial number there shall be plainly printed, stamped, or stenciled on the head of each barrel or similar container or on one side of each case with durable coloring material, in letters and figures not less than one-half inch in height, the name of the distiller, rectifier, or bottler, the brand name and kind of liquor, the wine and proof gallon contents and the serial number of the approved formula under which made.\*

**§ 180.10 Destruction of marks and brands.** The marks, brands, and serial numbers required by the regulations in this part to be placed on barrels, casks,

or similar containers, or cases, shall not be removed, or obscured or obliterated, before the contents thereof have been removed; but when barrels, casks, or similar containers (except for fermented malt liquors) are emptied, all such marks, brands, and serial numbers shall be effaced and obliterated by the person removing the contents.\*

**§ 180.11 Destruction of stamps.** All stamps must remain on packages and cases until the contents are emptied. When a package or case of distilled spirits is emptied, all internal revenue stamps thereon must be completely effaced and obliterated. Any person who empties any receptacle of wine shall destroy the wine stamps thereon by scraping or obliterating immediately the receptacle is emptied. Fermented malt liquor stamps must be destroyed by driving through the stamp, the faucet through which the liquor is to be withdrawn, or an air-faucet of equal size, at the time the hogshead, barrel, or keg is tapped. The stamp thus destroyed must remain on the hogshead, barrel or keg until it is emptied.\* (Sec. 2866, I.R.C.)

**§ 180.12 Samples.** The Commissioner may require samples of liquors and articles to be submitted whenever desired for laboratory analysis in order to determine the rates of tax applicable thereto.\*

#### Formulae and Processes

**§ 180.13 Form 27-B Supplemental.** Every person who ships liquors or articles to the United States, except (a) alcohol denatured according to approved formulae at denaturing plants under the provisions of Regulations 3 (26 CFR, Part 182) and (b) articles made with such denatured alcohol in accordance with approved formulae, shall submit to the Commissioner, in advance of shipment, formulae and processes on Form 27-B Supplemental covering the manufacture of such liquors or articles. A separate Form 27-B Supplemental will be filed for each formula and process. Each formula shall be given a serial number, beginning with number 1 for the first, and continuing in series thereafter: *Provided*, That the series in current use by persons who have filed formulae heretofore shall be continued. Form 27-B Supplemental must also show whether the internal revenue tax thereon will be paid in Puerto Rico, or paid at the port of arrival in the United States. All of the information required by the regulations in this part and called for by the form shall be furnished. Formulae for products manufactured with specially or completely denatured alcohol shall be submitted as provided in Regulations 3 (26 CFR, Part 182).\*

**§ 180.14 Description of formula—(a) Liquors.** Formulae for liquors (except fermented malt liquor) must show on Form 27-B Supplemental the kind and brand name of the product, the proof thereof, and all ingredients composing the product. If wine only or wine and distilled spirits are used in any product,

the quantity or percentage by volume of each and the per centum of alcohol by volume of the wine must be shown. Where coloring, flavoring, sweetening, or blending materials are used, the percentage thereof by volume shall be shown. If any of the liquors named in the formula are made outside of Puerto Rico, the country of origin must be stated.

(b) *Articles.* Formulae for articles made with distilled spirits must show the quantity and proof of the distilled spirits used, or the percentage of absolute alcohol by volume contained in the finished product. Formulae for articles made with fermented liquors must show the kind and quantity thereof (liquid measure), and the per centum of absolute alcohol by volume of such fermented liquor.\*

**§ 180.15 Description of process.** The statement of process must set out in sequence each step used in the manufacture of the finished product. The statement of process must also show whether liquors distilled from different materials, or by different distillers, or from different combinations of the same materials at less than 190 degrees proof, or of different ages, or which differ in kind according to the standards of identity established under the Federal Alcohol Administration Act, or differ more than 10 degrees in proof, are to be blended together in the manufacture of the finished product. Likewise, the statement of process must show whether spirits stored in charred new oak containers are to be mingled with spirits stored in plain, reused, or metal cooperage, or whether spirits which have been quick-aged or treated with wood chips are to be mingled with spirits not so processed, or whether spirits that have been subjected to any treatment which changes their character are to be mixed with spirits not so treated.

**§ 180.16 Changes of formulae and processes.** Any change in the ingredients composing a product covered by an approved formula or any change in the process of manufacture will necessitate the submission of a new Form 27-B Supplemental. Such formula will be serially numbered and disposed of in the same manner as new formulae.\*

**§ 180.17 Filing and disposition of Form 27-B Supplemental—(a) Products to be tax-paid in Puerto Rico.** When the internal revenue tax is to be paid in Puerto Rico, Form 27-B Supplemental, in quadruplicate, will be submitted to the Commissioner. The Commissioner will indicate the rate of tax applicable to the product on each copy of the form, retain one copy, forward one copy to the deputy collector and one copy to the treasurer, and return one copy to the applicant.

(b) *Products to be tax-paid at port of arrival.* When the internal revenue tax is to be paid at the port of arrival in the United States, Form 27-B Supplemental, in quintuplicate, shall be submitted to the Commissioner: *Provided*, That if the product is to arrive at more than one port, two additional copies shall

be submitted for each such port. The port or ports of arrival must be shown on the form. The Commissioner will indicate the rate of tax applicable thereto on each copy of the form, retain one copy, send one copy to the collector of customs at each designated port of arrival, one copy to the district supervisor of the district in which the port is located, one copy to the deputy collector, one copy to the treasurer, and return one copy to the applicant.\*

#### Tax-payment in Puerto Rico

**§ 180.18 Insular permit required.** When liquors are to be tax-paid in Puerto Rico for shipment to the United States, an insular permit, Form 487-A, to tax-pay and withdraw the liquors from their place of storage in bond must be obtained from the treasurer.\*

#### Distilled Spirits

**§ 180.19 Application and permit to tax-pay, Form 487-A.** Application for permit to tax-pay and withdraw distilled spirits shall be made by the proprietor of the bonded warehouse or bonded processing room on Form 487-A, in triplicate. All of the information called for by the form shall be furnished. The applicant will forward all copies of the form to the treasurer. If the application is properly prepared and is otherwise in order, the treasurer will execute his permit and send all copies of the form to the insular internal revenue agent at the bonded warehouse or bonded processing room where the spirits are stored.\*

**§ 180.20 Gauge.** The insular internal revenue agent will gauge the spirits covered by the permit and report the details of gauge on Form 1520, in quadruplicate. All copies of Form 487-A and three copies of Form 1520 will be delivered to the proprietor by the agent.\*

**§ 180.21 Tax-payment.** The proprietor shall retain one copy of each form (487-A and 1520) and send two copies of each to the deputy collector with remittance for the tax. If the spirits (either rectified or unrectified) are to be bottled before shipment, remittance for the distilled spirits tax only shall be made. The rectification tax on rectified spirits which are to be bottled shall be paid in the manner prescribed in § 180.29. If shipment of rectified spirits is to be made in packages (barrels, casks, or similar containers) the remittance must cover both the distilled spirits and rectification taxes.\*

**§ 180.22 Issuance of tax stamps.** The deputy collector will issue the stamps. If the permit authorizes the shipment of rectified spirits in packages, and the remittance covers the rectification tax, in addition to the distilled spirits tax, the deputy collector will issue the necessary rectified spirits class B stamps. Each stamp (tax-paid and rectified spirits) shall bear the signature of the deputy collector, the date issued, by whom paid, the number of gallons and tenths of gallons of proof spirits, and the serial num-

ber of the cask or package. The deputy collector's signature may be affixed in facsimile by the use of a hand stamp, care being taken to use only such ink as will neither fade nor blur. When the stamps have been issued, the deputy collector will enter the serial numbers thereof in the appropriate space on all copies of Form 1520. The serial numbers of the rectified spirits stamps will be preceded by the letter "R."\*

**§ 180.23 Disposition of stamps—(a) Spirits to be bottled before shipment.** If the spirits are to be bottled before shipment, the deputy collector will retain one copy each of Forms 487-A and 1520 and send the stamps and one copy of each form to the treasurer. The treasurer will cancel and file the stamps in the manner prescribed in § 180.25, and authorize the bottling of the spirits as provided in § 180.26.

(b) *Spirits to be shipped in bulk containers.* If the shipment is to be made in packages, the deputy collector will deliver the stamps to the proprietor, who will affix the stamps to the packages, in the manner prescribed in § 180.24. One copy each of Forms 487-A and 1520 will be retained by the deputy collector and one copy of each form will be forwarded to the treasurer. The deputy collector will note on the copy of Form 487-A forwarded to the treasurer that the stamps were delivered to the proprietor.\*

**§ 180.24 Affixing stamps to barrels, casks, etc.** The stamps shall be affixed by the proprietor under supervision of an insular internal revenue agent to the heads of the packages with an adhesive of good quality. If the spirits are rectified, both stamps (tax-paid and rectified spirits) will be affixed to the head of the package. The insular internal revenue agent will then cancel the stamps. A stencil plate of brass or copper shall be used for this purpose in which will be cut not less than five fine parallel waved lines, long enough to extend not less than three-quarters of an inch above and below the stamp, on the surface of the cask. The stencil plate will be so set as to imprint with durable, black coloring material the five parallel waved lines across the stamp at such points as will least obscure the reading matter. The coloring material will be so applied with the brush as to make these lines distinct without blotting or spreading over the stamp. The proprietor shall further secure the stamp to the cask by driving a tack or staple in each corner of the stamp and one in the center and as many more as appear necessary where the stamp bears coupons rendering it irregular in shape. When the stamps have been affixed and canceled, they must be immediately covered by a coat of transparent varnish or shellac.\*

**§ 180.25 Disposition of stamps by treasurer.** Upon receipt of tax-paid distilled spirits stamps covering spirits which are to be bottled prior to shipment, the treasurer will cancel same by perforating therein or stamping thereon

the word "Canceled." The canceled stamps will be securely attached to Forms 487-A and 1520, covering the re-gauge and withdrawal of the packages represented by the stamps, and filed in the office of the treasurer. The stamps and forms will be available for inspection by United States internal revenue officers.\*

**§ 180.26 Notice of tax-payment by treasurer.** When the tax-paid stamps have been canceled as provided in § 180.25, the treasurer will notify the proper insular internal revenue agent of the tax-payment of the spirits and authorize their withdrawal from the bonded warehouse or bonded processing room, as the case may be, for bottling. The notice to the insular internal revenue agent must describe fully the liquors to be released.\*

**§ 180.27 Bottling tax-paid spirits.** Upon receipt of notice from the treasurer that the distilled spirits tax on a particular lot of spirits has been paid, the insular internal revenue agent will release the spirits for bottling. Spirits which are to be bottled without rectification may not be removed through the bonded processing room to the bottling house, but must be removed directly from the bonded warehouse to the bottling house. The bottling operations will be conducted under supervision of the insular internal revenue agent.\*

**§ 180.28 Stamping bottles.** Each bottle of tax-paid distilled spirits must have affixed thereto a red strip stamp of proper denomination bearing the name of the distiller, rectifier, or bottler. Red strip stamps will be purchased and overprinted as provided in §§ 180.66 to 180.84, inclusive. (Sec. 2803, I.R.C.)

**§ 180.29 Payment of rectification tax on bottled rectified spirits.** When rectified spirits, upon which the distilled spirits tax has been paid as provided in § 180.21, have been bottled and cased, the rectification tax thereon shall be paid by rectified spirits stamps affixed to the case. Special Puerto Rican rectified spirits stamps in denominations of  $\frac{1}{2}$  cent, 1 cent, 2 cents, 3 cents, 4 cents, 5 cents, 6 cents, 10 cents, 30 cents, 36 cents, 40 cents, 50 cents, 60 cents, 72 cents, 80 cents, and \$1 have been provided for this purpose. These stamps may be purchased by rectifiers, whenever desired, from the deputy collector pursuant to requisition approved by the insular internal revenue agent on Form 427-B, in triplicate. The heading of the form shall be modified by eliminating the word "wine" and substituting therefor the words "rectified spirits." When the stamps have been issued, the deputy collector will stamp the date of sale on all copies of Form 427-B, retain one copy and send two copies to the treasurer. The treasurer will send one copy to the insular internal revenue agent at the plant.\*

**§ 180.30 Affixing rectified spirits stamps to cases.** The rectifier shall cancel the rectified spirits stamps immedi-

ately before affixing them to the cases by indelibly writing or stamping thereon or perforating therein his name or initials and the date of cancellation. The stamps must be securely affixed to one side of the case with an adhesive of good quality under the immediate supervision of an insular internal revenue agent. If the spirits are packaged in wooden cases, the stamps will be further secured by the use of tacks in addition to the adhesive. After affixing the stamps to the cases, a coating of transparent varnish or shellac shall be applied over the stamps to prevent their easy removal. Before shipment to the United States may be made, a permit therefor must be obtained from the treasurer as provided in § 180.46.\* Liqueurs, Cordials, Etc., Containing Wine

**§ 180.31 Rates of tax.** Where wine and distilled spirits are used in the manufacture of liqueurs, cordials, and similar compounds, the internal revenue tax imposed under section 3030 (a) (1), Internal Revenue Code, as amended, will be collected on the wine, and tax at the distilled spirits rate will be collected on the distilled spirits used therein. In addition thereto, liqueurs, cordials, and similar compounds containing unfortified wine are subject to the tax imposed under section 2800 (a) (5), Internal Revenue Code, whereas liqueurs, cordials, and similar compounds containing fortified wine are subject to the tax imposed under section 3030 (a) (2), Internal Revenue Code, as amended. A quantitative formula is required to be filed for each such product in accordance with § 180.14.\*

**§ 180.32 Tax-payment.** When permit, Form 487-A, has been issued by the treasurer, as provided in § 180.19, authorizing the tax-payment and withdrawal of distilled spirits and wines for use in the manufacture of liqueurs, cordials, and similar compounds, the insular internal revenue agent will gauge the distilled spirits to be used therein and report the details of gauge on Form 1520, in quadruplicate. He will also determine the number of gallons (liquid measure) and the per centum of alcohol by volume of the wine to be used and report the quantity so determined and alcoholic strength of the wine on Form 1520, immediately below the details of gauge of the distilled spirits. The wine will be reported thereon as follows: "Wine, 16 per cent alcohol by volume, 200 gallons." The insular internal revenue agent will retain one copy of Form 1520 and deliver three copies each of Forms 487-A and 1520 to the rectifier. The rectifier will forward two copies each of Form 487-A and Form 1520 to the deputy collector with remittance for the tax on the distilled spirits and wine, as provided in §§ 180.21 and 180.39.\*

**§ 180.33 Issuance and disposition of stamps.** The deputy collector will issue the tax-paid stamps in the manner prescribed in § 180.22 for the distilled spirits tax and wine stamps for the tax on the wine. The wine stamps and tax-paid

stamps will be forwarded to the treasurer, together with one copy each of Forms 487-A, 427-B and 1520. The treasurer will cancel and file the stamps in the manner prescribed in § 180.25 and authorize the release of the liquors.\*

**§ 180.34 Tax-payment of finished product.** If the finished product is subject to the rectification tax under section 2800 (a) (5), Internal Revenue Code, rectified spirits stamps will be procured and affixed to the cases as provided in §§ 180.29 and 180.30. If the finished product is subject to the tax under section 3030 (a) (2), Internal Revenue Code, as amended, wine stamps will be procured and affixed to the cases as provided in §§ 180.39 and 180.40. Containers of liqueurs, cordials and similar compounds shall bear red strip stamps as provided in §§ 180.66 to 180.84, inclusive.\* (Secs. 2800 (a) (5), 3030 (a) (2), I.R.C.)

#### Fermented Malt Liquor

**§ 180.35 Application and permit to tax-pay, Form 487-A.** The brewer shall make application for permit to tax-pay fermented malt liquor on Form 487-A, in triplicate. If shipment is to be made in hogsheads, barrels, or kegs, the brewer will enter in the statement "Description of packages" the total number of each size, according to capacity, of containers which it is desired to tax-pay. If shipment is to be made in bottles, the brewer will enter therein the number of cases, size of bottles, number of bottles per case, the total contents thereof in gallons (liquid measure), and the equivalent thereof in barrels and fractions of barrels of 31 gallons each. All copies of Form 487-A will be forwarded to the treasurer. If the application is properly executed and the tax-payment and withdrawal are in order, the treasurer will execute his permit and return all copies to the brewer.\*

**§ 180.36 Tax-payment.** The brewer shall send two copies of Form 487-A with Form 7, "Order for Stamps—Fermented Malt Liquor," in triplicate, to the deputy collector with remittance for the tax. If shipment is to be made in hogsheads, barrels, or kegs, the stamps and one copy of Form 7 will be returned to the brewer. One copy each of Forms 7 and 487-A will be sent to the treasurer, and one copy of each of the forms will be retained by the deputy collector. The deputy collector will note on the copy of Form 487-A sent to the treasurer that the stamps were delivered to the brewer. If the application, Form 487-A, covers bottled fermented malt liquor, the deputy collector will send the fermented malt liquor stamps to the treasurer. The treasurer will cancel and file the stamps as provided in § 180.25 and notify the insular internal revenue agent that the tax thereon has been paid. Before shipment may be made, a permit therefor must be obtained as provided in § 180.46.\*

**§ 180.37 Affixing fermented malt liquor stamps to hogsheads, barrels, and kegs.** The brewer, immediately before affixing stamps to hogsheads, barrels, and kegs,

shall cancel the stamps by indelibly stamping thereon or perforating therein his name or initials and the date of cancellation in letters and figures of not less than one-fourth inch in height. The stamps must be affixed centrally upon the spigot hole in the head of the package by the use of a suitable adhesive in such manner as will prevent their becoming detached by any change in moisture conditions attending the storage, cooling, dispensing, and other handling of the packages.\*

#### Wine

**§ 180.38 Application and permit to tax-pay, Form 487-A.** Application for permit to tax-pay wine shall be made on Form 487-A, in triplicate. All of the information required by the regulations in this part and called for by the form shall be furnished. If shipment is to be made in casks, barrels, kegs, or similar containers, the applicant shall enter in the statement "Description of liquors" the name of the winemaker producing the wine, the serial numbers of the packages, the total number of wine gallons contained therein, and the taxable grade of the wine, i. e., "not more than 14%" if the wine contains not more than 14 per centum of absolute alcohol by volume; "14-21%" if the wine contains more than 14 per centum and not exceeding 21 per centum of absolute alcohol by volume; "21-24%" if the wine contains more than 21 per centum and not exceeding 24 per centum of alcohol by volume. On wines containing more than 24 per centum of alcohol by volume, the true percentage of alcohol by volume shall be stated. If the application for tax-payment covers more than one taxable grade of wine, the quantity in each taxable grade must be reported separately. If bottled wine is to be tax-paid, the applicant shall show the number of cases, size of the bottles, the number of bottles per case, the total contents in wine gallons, and the taxable grade of the wine in the manner stated above. All copies of the application, Form 487-A, shall be forwarded to the treasurer. If the application is properly executed and the tax-payment is in order, the treasurer will execute his permit and return all copies to the applicant.\*

**§ 180.39 Tax-payment.** The applicant shall send two copies of Form 487-A with Form 427-B, "Order for Stamps—Wine," in triplicate, to the deputy collector with remittance for the tax. The deputy collector will issue the stamps, stamp the date of sale on all copies of Form 427-B, retain one copy each of Forms 487-A and 427-B, deliver the stamps and one copy of Form 427-B to the applicant, and send one copy of each of the forms to the treasurer.\*

**§ 180.40 Affixing wine stamps to packages and cases.** The applicant shall cancel the wine stamps immediately before affixing them to the packages or cases by indelibly writing or stamping thereon or perforating therein his name or initials and the date of cancellation. The stamps must be securely affixed to

one side of the case or to the head of the package with an adhesive of good quality, under the immediate supervision of an insular internal revenue agent. On wooden packages and cases, the stamps will be further secured by the use of tacks in addition to the adhesive. After affixing, a coating of transparent varnish or shellac shall be applied over the stamps to prevent their easy removal. Before shipment may be made, a permit therefor must be obtained from the treasurer as provided in § 180.46.\*

#### Articles

**§ 180.41 Taxable status.** Articles containing alcohol which has been denatured at a denaturing plant established under Regulations 3 (26 CFR, Part 182) but which have not been made in accordance with an approved formula, Form 1479A; articles made with alcohol which has not been denatured at a denaturing plant established under Regulations 3 (26 CFR, Part 182); and articles unfit for beverage purposes, made with distilled spirits or fermented liquors, are subject to tax on the distilled spirits or fermented liquors contained therein at the rate imposed by law on like liquors of domestic production. A formula and process covering the manufacture of each such product shall be filed in accordance with §§ 180.13 to 180.17, inclusive.\* (Sec. 3123, I.R.C.)

**§ 180.42 Application and permit to tax-pay, Form 487-A.** The manufacturer shall make application on Form 487-A, in triplicate, for permit to tax-pay the distilled spirits or fermented liquors which it is desired to use in the manufacture of the articles. All copies of the application shall be forwarded to the treasurer. If the application is properly executed and otherwise in order, the treasurer will execute his permit on the form and send all copies of the form to the insular internal revenue agent at the premises where the liquor is stored.\*

**§ 180.43 Gauge.** If distilled spirits are to be used in the manufacture of articles, the insular internal revenue agent will gauge the spirits and report the details of gauge on Form 1520, in quadruplicate. If wine is to be used, the insular internal revenue agent will determine the number of wine gallons and the percentage of alcohol by volume. The wine will be reported on Form 1520, in quadruplicate, in the manner prescribed in § 180.32. If articles are to be manufactured with fermented malt liquor, the insular internal revenue agent will determine the quantity to be used and prepare a report, in quadruplicate, showing such amount in terms of barrels of 31 gallons each, or fractional parts thereof. Three copies of the report will be delivered to the manufacturer by the agent.\*

**§ 180.44 Tax-payment.** The manufacturer will forward two copies of the report of gauge and two copies of his permit to tax-pay, Form 487-A, to the deputy collector with remittance for the tax. The deputy collector will issue distilled spirits, wine, or fermented malt

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liquor stamps, as the case may be, retain one copy each of the report of gauge and Form 487-A, and send one copy of each with the stamps to the treasurer.\*

**§ 180.45 Action by treasurer.** The treasurer will cancel and file the stamps in the manner prescribed in § 180.25, and authorize the insular internal revenue agent to release the liquors. A permit must be obtained as provided in § 180.46 before the articles may be shipped to the United States.\*

#### Permit to Ship Liquors and Articles

**§ 180.46 Permit to ship required.** Before liquors and articles upon which all internal revenue taxes have been paid may be shipped from Puerto Rico to the United States, a permit therefor must be obtained from the treasurer as herein-after provided.\*

**§ 180.47 Application, Form 487-B.** Application for permit to ship tax-paid liquors and articles shall be made by the shipper for each consignment on Form 487-B, in quintuplicate. All the information required by the regulations in this part and called for by the form shall be furnished. All copies of the form shall be delivered to the insular internal revenue agent, who will execute his certificate of tax-payment thereon and forward all copies to the treasurer.\*

**§ 180.48 Issuance of permit, Form 487-B.** If the application has been properly executed and the treasurer is satisfied that all internal revenue taxes due on the liquors or articles covered thereby have been paid, he will execute his permit on all copies thereof, retain one copy of the form, return two copies to the shipper, and send two copies to the deputy collector. The deputy collector will retain one copy and send one copy to the collector of customs at the port of arrival. The shipper shall retain one copy and send one copy with other shipping documents to the collector of customs at the port of arrival.\*

#### Procedure at Port of Arrival

**§ 180.49 Action by collector of customs.** Upon receipt of Form 487-B, "Application and Permit to Ship Tax-Paid Liquors or Articles to the United States," bearing the sworn affidavit of the shipper and the certification of the insular internal revenue agent that all internal revenue taxes due on the liquors or articles covered thereby have been paid, the collector of customs will release the liquors or articles, unless he has reason to believe that the full amount of taxes due thereon have not been paid.\*

#### Tax-Payment at Port of Arrival in the United States

**§ 180.50 General.** The internal revenue tax due on untax-paid liquors and articles brought into the United States from Puerto Rico shall be paid to the collector of internal revenue at or most convenient to the port of arrival in the United States as hereinafter provided.\*

**§ 180.51 Permit, Form 487-C.** Every person desiring to ship untax-paid liq-

uors and articles to the United States shall obtain a permit therefor from the treasurer. Application for permit shall be filed by the shipper for each consignment on Form 487-C, in triplicate, giving all of the information called for on the form. All copies of the form shall be submitted to the treasurer. If the application is properly prepared, the treasurer will execute the permit thereon, retain one copy and return two copies to the applicant. The shipper shall retain one copy and send one copy with other shipping documents to the collector of customs at the port of arrival.\*

#### Bulk Containers

**§ 180.52 Gauge.** When untax-paid distilled spirits are brought into the United States in bulk containers from Puerto Rico, the customs officer will re-gauge the packages and prepare a report, in triplicate, showing the name of the manufacturer, the kind of liquor, the brand name, the number of the formula under which the spirits were produced, the serial number and the wine and proof gallon contents of each package. If the shipment consists of wine or fermented malt liquor, the customs officer will prepare a report showing the name of the manufacturer, the kind of liquor, the brand name, and the serial number of each package. In the case of wine the wine-gallon content and the taxable grade of the wine will be shown, whereas in the case of fermented malt liquor the report will cite the capacity, size of the container, and the number of containers of each size.\*

**§ 180.53 Action by collector of customs.** The collector of customs will ascertain the rate or rates of tax applicable to the product from the formula, Form 27-B Supplemental, on file in his office and note the tax due on the liquor on all copies of the customs officer's report of gauge. If the spirits are subject to both the distilled spirits and rectification taxes, the collector of customs shall show separately the total amount of each such tax. The collector of customs will retain one copy of the report and send one copy to the importer and one copy to the collector of internal revenue at or most convenient to the port of arrival in the United States.\*

**§ 180.54 Tax-payment.** Upon receipt of the report from the collector of customs showing the amount of tax due on a consignment of liquors, the importer shall file application for tax-payment with the collector of internal revenue at or most convenient to the port of arrival as hereinafter provided.

(a) **Distilled spirits, Form 179.** Application for the tax-payment of distilled spirits in bulk containers shall be made on Form 179, in duplicate. The application and entry on Form 179 shall be modified to show that the spirits are to be withdrawn from customs custody, giving the name of the port where the liquors are held. Under the statement "Description of Packages" the number of

packages to be tax-paid, serial numbers of the packages, kind of spirits and brand name, the name of the manufacturer, and the taxable contents of the packages as shown by the customs gauger's report will be shown. The importer shall forward both copies of Form 179 and the customs gauger's report to the collector of internal revenue with remittance for the tax.

(b) **Fermented malt liquor, Form 7.** When fermented malt liquor is brought into the United States from Puerto Rico in hogsheads, barrels, or kegs, the importer will prepare Form 7, "Order for Stamps—Fermented Malt Liquor," in duplicate, for the necessary number of each denomination of fermented malt liquor stamps desired for the containers. Both copies of Form 7 and the customs gauger's report will be forwarded to the collector with remittance for the tax.

(c) **Wine, Form 427-B.** When wine is brought into the United States from Puerto Rico, the importer will prepare Form 427-B, "Order for Stamps—Wine," in duplicate, for the necessary number of each denomination of wine stamps desired for tax-paying the containers. Both copies of Form 427-B and the customs gauger's report will be forwarded to the collector with remittance for the tax.\*

**§ 180.55 Issuance of stamps.** The collector will refer to the report forwarded to him by the collector of customs and if the remittance covers the full amount of tax due as shown by such report, he will write or stamp on each copy of Form 7, 179, or 427-B, as the case may be, the words "Puerto Rico" and issue the stamps as provided below:

(a) **Distilled spirits and rectified spirits stamps.** Each stamp shall bear the signature of the collector, who will write or stamp thereon the date of payment of the tax, by whom paid, the number of gallons and tenths of gallons of proof spirits, and the serial number of the package. The collector may affix his signature thereto in facsimile by the use of a hand stamp, care to be taken to use only such ink as will neither fade nor blur. The collector will execute his certificate of tax-payment on both copies of Form 179, retain one copy, and return one copy with the stamps to the taxpayer. If both distilled spirits tax-paid stamps and rectified spirits stamps are issued, the entry on Form 179 of the serial numbers of the rectified spirits stamps shall be preceded by the letter "R."

(b) **Fermented malt liquor stamps.** The collector will issue fermented malt liquor stamps in the denominations requested on Form 7, note the serial numbers of the stamps in the space provided therefor on Form 7, stamp the date of sale thereon, retain one copy, and return one copy with the stamps to the taxpayer.

(c) **Wine stamps.** The collector will issue wine stamps in the denominations requested on Form 427-B, stamp the date of sale thereon, retain one copy, and re-

turn one copy with the stamps to the taxpayer.\*

**§ 180.56 Affixing and canceling stamps.**—(a) *Distilled spirits and rectified spirits stamps.* The taxpayer shall affix the stamps to the heads of the packages with an adhesive of good quality under supervision of a customs officer. If distilled spirits and rectified spirits stamps are issued for the same package, both stamps shall be affixed thereto. The customs officer will then cancel the stamps in the manner prescribed in § 180.24.

(b) *Fermented malt liquor stamps.* The taxpayer must immediately, before affixing fermented malt liquor stamps to hogsheads, barrels, and kegs, cancel the stamps by stamping thereon or perforating therein his name or initials and the date of cancellation, in letters and figures of not less than one-fourth inch in height. The stamps must be affixed centrally upon the spigot hole in the head of the package by the use of a suitable adhesive in such manner as will prevent their becoming detached by any change in moisture conditions attending the storage, cooling, dispensing, and other handling of the packages.

(c) *Wine stamps.* The taxpayer must, immediately before or after affixing wine stamps to a package, cancel the stamps by indelibly writing or stamping thereon or perforating therein his name or initials and the date of cancellation. The stamps must be affixed to the Government head of each package with a good adhesive. In the case of wooden packages, tacks or staple shall be used in addition to the adhesive. When the wine stamps have been affixed to the package as heretofore provided, a coating of transparent varnish or shellac must be applied over the stamps.\* (Sec. 3301, I.R.C.)

#### Bottled Liquors

**§ 180.57 Taxable contents.** When bottled liquors arrive in the United States from Puerto Rico, a customs officer will refer to his copy of the approved formula, inspect the liquors, and prepare a statement, in triplicate, showing the name of the manufacturer, kind of liquor and brand name, number of cases, serial numbers of the cases, the taxable contents thereof, and the internal revenue tax due thereon. One copy of the statement will be sent to the collector of internal revenue, one copy forwarded to the importer, and one copy will be retained by the collector of customs.\*

**§ 180.58 Tax-payment.** The importer will forward his copy of the statement to the collector with remittance for the tax. The collector will refer to the statement forwarded to him by the collector of customs and if the remittance covers the full amount of tax due as shown by such report, he will, in the case of bottled distilled spirits and fermented liquors, issue receipt, Form 1, for the tax paid and return the statement and Form 1 to the importer. The collector will report

the tax on his current distilled spirits list, Form 23-A, as an advance collection, noting in the remarks column that it is a Puerto Rican collection. The importer will deliver the receipt, Form 1, to the collector of customs as evidence of tax-payment. In the case of wines, the importer will forward Form 427-B, in duplicate, to the collector with the statement and remittance for the tax, as provided in § 180.39. The collector will issue the wine stamps, stamp the date of sale on both copies of Form 427-B, and return the stamps, statement, and a copy of Form 427-B to the importer. One copy of Form 427-B will be retained by the collector, who will write or stamp thereon the words "Puerto Rico" in order that the tax so collected may be credited to the government of Puerto Rico. The importer shall cancel and affix the stamps to the outer container under supervision of a customs officer as provided in § 180.40. If the collector of customs is satisfied that the full amount of tax has been paid, he will issue a release permit therefor.\*

**§ 180.59 Affixing red strip stamps to bottles.** Before bottled distilled spirits are released from customs custody, the importer must procure and affix red strip stamps to the bottles as provided in §§ 180.66 to 180.84, inclusive.\* (Sec. 2803, I.R.C.)

#### Articles

**§ 180.60 General.** Articles containing liquors are subject to a tax on the liquors contained therein equal to that imposed on the production of like liquors in the United States.\* (Sec. 2800 (a) (4) (A), I.R.C.)

**§ 180.61 Tax-payment and release.** When articles containing liquors arrive from Puerto Rico, the collector of customs will refer to his copy of the approved formula and prepare a statement, in triplicate, showing the name of the manufacturer, name of the article, the taxable quantity of liquors contained in the article, and the amount of tax due. One copy will be sent to the importer, one copy forwarded to the collector, and one copy retained by the collector of customs. The importer shall forward his copy of the statement to the collector with remittance for the tax. The collector will verify the amount of tax due with the copy of the statement received by him from the collector of customs. If the remittance is sufficient to cover the amount of tax due on the articles, the collector will issue a receipt therefor on Form 1, certify on both copies of the statement to the payment of the tax, and return the importer's copy of the certified statement with Form 1 to the importer. The collector will report the tax on his list, Form 23-A, as an advance collection, noting in the remarks column that it is a Puerto Rican collection. The importer will submit the receipt on Form 1 to the collector of customs, who will, if he is satisfied that the full amount of tax has been paid, direct the customs

inspector to stencil the word "Tax-paid" on the cask, barrel, or other outer container, and release the shipment.\*

#### Liquors and Articles Purchased by Tourists

**§ 180.62 Taxable.** When liquors and articles subject to tax are brought into the United States by tourists, the tax thereon shall be paid as hereinafter provided.\*

**§ 180.63 Tax-payment in Puerto Rico.** Liquors upon which all Federal internal revenue taxes have been paid in Puerto Rico may be brought into the United States for personal consumption without payment of additional taxes thereon. Containers of such spirits must be red strip stamped by the distiller, bottler, or rectifier who paid the tax. Bottles in possession of tourists bearing red strip stamps shall be evidence to customs authorities at the port of departure and at the port of arrival that the tax on the spirits has been paid. Wines upon which the internal revenue tax has been paid must have wine tax stamps affixed either to the bottle or outer container. When fermented malt liquor is purchased by a tourist for consumption in the United States, the tourist will pay the internal revenue tax due thereon to the deputy collector at San Juan, P. R., and obtain receipt therefor on Form 1. The tax on articles purchased by tourists may be paid to the deputy collector, who will issue receipt therefor on Form 1. Such receipts must be presented to customs authorities at the port of arrival as evidence of tax-payment.\*

**§ 180.64 Report of red strip stamps used.** The insular internal revenue agent will report all red strip stamps used on tax-paid spirits, bottled for sale to tourists in Puerto Rico, on Form 182 as provided in § 180.78.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.65 Tax-payment at port of arrival.** If the internal revenue tax on liquors and articles is not paid in Puerto Rico, it must be paid by the tourist to the collector of internal revenue at the port of arrival before release thereof from customs custody. The collector of customs will notify the collector of internal revenue of the amount of tax due. Upon payment of the tax, the collector will give a receipt therefor on Form 1, and report it on his current distilled spirits list, Form 23-A, as an advance collection. The collector will note in the remarks column of the list "Puerto Rican collection." The taxpayer shall submit the receipt to the collector of customs, who will release the liquor or article. Liquors brought into the United States by tourists for personal consumption are not required to be strip stamped when tax-paid at the port of arrival in the United States.\*

#### Purchase and Use of Red Strip Stamps

**§ 180.66 Containers of distilled spirits to bear red strip stamps.** Distilled spir-

its upon which all Federal internal revenue taxes are paid in Puerto Rico must have red strip stamps affixed to the immediate containers thereof prior to shipment to the United States. Containers of distilled spirits which have not been tax-paid in Puerto Rico may not be red strip stamped prior to shipment, but must be stamped after tax-payment at the port of arrival in the United States before their release from customs custody." (Secs. 2803, 3176, I.R.C.)

**§ 180.67 Persons authorized to affix red strip stamps.** Red strip stamps shall be affixed to containers of distilled spirits as follows: (a) by the distiller, bottler, or rectifier in Puerto Rico as prescribed in §§ 180.73 to 180.78 inclusive; or (b) under customs supervision, by the importer or consignee, or his authorized agent, at the port of arrival in the United States as prescribed in §§ 180.79 to 180.85, inclusive.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.68 Denominations of red strip stamps.** Red strip stamps will be provided in the following denominations only: 1 gallon,  $\frac{1}{2}$  gallon, 1 quart,  $\frac{1}{2}$  quart,  $\frac{3}{4}$  quart, 1 pint,  $\frac{1}{2}$  pint,  $\frac{3}{4}$  pint,  $\frac{1}{2}$  pint, and less than  $\frac{1}{2}$  pint. When bottles for which standards of fill are not prescribed are of sizes for which no red strip stamps are provided, the person required to affix the red strip stamps shall use those of the denomination next under the actual quantity of liquors contained in the bottles, as, for instance, a red strip stamp of the  $\frac{1}{2}$  pint denomination for a bottle containing more than  $\frac{1}{2}$  pint and less than  $\frac{3}{4}$  pint, and will block or strike out the original denomination and write or print on the red strip stamps immediately above the blocked or stricken out denomination the exact quantity of liquors contained in the bottles. Red strip stamps of the denomination of "less than  $\frac{1}{2}$  pint" need not be changed to show the exact quantity contained in the bottles. Red strip stamps of the "less than  $\frac{1}{2}$  pint" denomination will be issued 50 in a sheet. Red strip stamps of all other denominations will be issued 42 in a sheet. The price is 1 cent for each red strip stamp, except that in the case of red strip stamps for bottles of less than  $\frac{1}{2}$  pint the price is one-quarter of 1 cent for each red strip stamp.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.69 Manner of affixing red strip stamps.** The red strip stamps must be securely affixed to the bottles with the use of a good adhesive. The adhesive when used must be in proper liquid condition. Care must be taken to cover the entire back of the red strip stamp with the adhesive, and to press it firmly against the surface of the bottle sufficiently long to cause the red strip stamp to adhere securely to the bottle. The red strip stamp must pass over the mouth of the bottle, extending an approximately equal distance on two sides of the bottle, and be so affixed that a portion of the red strip stamp will remain attached to the bottle when it is opened.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.70 Concealing or obscuring red strip stamps.** No part of the red strip stamp shall be concealed or obscured by any label or other covering, except that a cup may be placed over the opening of the bottle or the bottle may be placed in a carton, as hereinafter provided. Seals made of cellulose or other material which are shrunk or otherwise fitted over the necks of the bottles and cover the red strip stamps must be sufficiently transparent to permit the red strip stamps to be plainly seen and the data thereon easily read. No cup or cap may be placed over the opening of a bottle and cover the stamp, unless such cup or cap is transparent or is so placed on the bottle that it may be readily removed at any time without injury to the stamp, and the arrangement is such that the ends of the stamp will be plainly visible when the cup or cap is in place. Cartons or other coverings of bottles are permitted if so made that they may be opened and closed without being torn or broken. Sealed cartons or other coverings may not be used unless transparent or unless openings therein permit the data on the red strip stamp and the indicia on the bottle to be plainly seen and read.\* (Secs. 2803, 2871, 3176, I.R.C.)

**§ 180.71 Affixing red strip stamp over cup or cap.** The red strip stamp may be affixed over a cup or cap placed over the opening of the bottle, provided the arrangement is such that the red strip stamp will be torn apart or destroyed when the cup or cap is unscrewed, removed, or destroyed. Where it is desired to affix the red strip stamp over a removable cup or cap, the cup or cap must be securely screwed or fastened over the opening of the bottle, and must be of such size and construction that the red strip stamp will pass over the top and extend beyond the cup or cap for such length that each end of the red strip stamp may be securely affixed to the surface of the bottle. The red strip stamp must be securely affixed, with a strong adhesive, to both the cup or cap and the bottle. Where it is desired to affix the red strip stamp over a cap or seal made of cellulose or other similar adhesive material which is so shrunk or otherwise fitted over the neck of the bottle as to be unremovable without being destroyed, and is of such size and construction that the red strip stamp will not extend beyond such cap or seal to permit each end to be affixed to the surface of the bottle, it will not be necessary for the ends of the stamp to be affixed to the surface of the bottle, provided the cap or seal is affixed to the bottle in such a manner that when the bottle is opened the stamp will be torn apart and a portion of the cap or seal and the stamp will remain attached to the bottle. In any case where there is doubt as to the propriety of the use of any cup or cap, the bottle and cup or cap should be submitted to the Commissioner for a ruling thereon.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.72 Exchange and redemption of stamps.** Unused red strip stamps, in

quantities of the value of \$5 or more, issued under section 203 of the Liquor Taxing Act of 1934 or subsection (b) of section 2803, Internal Revenue Code, may be exchanged for other stamps of the same kind and in any prescribed denomination, or the value thereof may be refunded, provided a claim for such exchange or refund, establishing the lawful issuance and ownership of the stamps, is filed with the collector of internal revenue who issued the stamps (a) within two years after the date on which such stamps were lawfully issued, or (b) if the stamps were lawfully issued prior to June 24, 1940, within two years from the latter date: *Provided, however,* That the value of unused stamps which have been destroyed may be refunded upon the filing of a claim, as provided herein, with proof to the satisfaction of the Commissioner of the destruction of the stamps. Claims for exchange of stamps will be filed on Form 1579 and claims for refund of the value of stamps on Form 843 in accordance with procedure prescribed by the Commissioner.\* (Secs. 2803, 3176, I.R.C.; Sec. 3, Act of June 24, 1940 (Public, No. 654, 76th Congress).)

#### Purchase and Affixing of Red Strip Stamps in Puerto Rico

**§ 180.73 Requisition, Form 428.** The distiller, rectifier, or bottler, or his duly authorized agent, in Puerto Rico shall make requisition on internal revenue Form 428, in quadruplicate, to the deputy collector for the purchase of red strip stamps for affixing to tax-paid distilled spirits and shall attach thereto a statement, under oath, in the following form:

19...

I solemnly swear (or affirm) that the stamps requested on the Form 428, to which this statement is attached, are required, and will be used for the quantities of tax-paid distilled spirits listed below, which will be shipped to the United States, Hawaii, or Alaska, to supply existing orders and/or anticipated requirements within 90 days from this date.

Number of bottles	Size of bottles	
-----	-----	-----
-----	-----	-----

(Distiller, Rectifier, or Bottler)  
Subscribed and sworn to before me this  
----- day of -----, 19-----.

\* (Secs. 2803, 3176, I.R.C.)

**§ 180.74 Approval of requisition.** All copies of Form 428, together with the sworn statement, shall be submitted to the insular internal revenue agent, who will approve Form 428 if he is satisfied that the stamps are required for tax-paid distilled spirits to be shipped to the United States, Hawaii, or Alaska to supply existing orders, or anticipated requirements within 90 days from the date of the requisition. The insular internal revenue agent will retain one copy of Form 428 and the sworn statement for his files, and return the original and two copies of the approved form to the applicant.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.75 Purchase of stamps.** The distiller, rectifier, or bottler, or his duly authorized agent, shall submit the original and two copies of the approved Form 428 to the deputy collector, who will sell the number of stamps covered by the approved requisition, enter the serial numbers of the stamps issued, and stamp the date of sale on all copies of Form 428. He will retain the original for his files, send one copy with the strip stamps to the insular internal revenue agent at the bottling plant, and one copy to the treasurer.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.76 Overprinting red strip stamps.** At such time as the distiller, rectifier, or bottler desires to have strip stamps overprinted and cut, the insular internal revenue agent will deliver the stamps to the proprietor, who shall at his own expense have his name and address indelibly overprinted in plain and legible letters and figures in not less than 8 point type on each of the stamps. When the stamps have been overprinted and cut, the proprietor will deliver them to the insular internal revenue agent, who will verify the overprinting and determine whether the correct number has been returned. The insular internal revenue agent will issue stamps to bottlers for affixing to bottles of tax-paid distilled spirits as desired upon application from the proprietor.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.77 Marking of cases.** The distiller, rectifier, or bottler shall plainly and legibly mark upon each case containing bottles of distilled spirits to which red strip stamps are attached, the following legend:

This is to certify that the red strip stamps required by section 2803, Internal Revenue Code, are affixed to the bottles contained in this case consisting of \_\_\_\_\_ bottles bearing stamps of \_\_\_\_\_ denomination.

(Name of distiller, rectifier, or bottler)

Stencils or other devices now in use may be utilized until replaced, when they must conform to the above wording. This legend when stamped on the case may be accepted by customs officers as evidence that the containers bear the stamps as indicated by the certification.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.78 Monthly report of red strip stamps.** Insular internal revenue agents having custody of red strip stamps will make a record and report of strip stamps received and used on Form 182. Entries will be made on Part 1 of Form 182 daily, as indicated by the headings of the various columns and lines, in accordance with the instructions on the form. At the close of the month, or within five days thereafter, the insular internal revenue agent will prepare a monthly report of the strip stamps received and used during the month on Part 2 of the Form 182, in quadruplicate. The agent will retain one copy of Part 2 and forward three copies to the treasurer; the treasurer will retain one copy, forward one copy to the deputy collector and one copy to the Commissioner not later than the

last day of the month succeeding that for which the report is rendered.\* (Secs. 2803, 3176, I.R.C.)

#### Purchase and Affixing of Red Strip Stamps at Port of Arrival

**§ 180.79 Requisition, Form 428.** When distilled spirits upon which the Federal internal revenue tax has not been paid in Puerto Rico arrive in the United States, requisition for the purchase of red strip stamps shall be made by the importer or consignee, or his duly authorized agent, on Form 428, in triplicate. Where an importer or consignee has given an agent power of attorney to sign Form 428, the importer's or consignee's name must be given, followed by the signature of the person authorized and the words "Attorney in Fact." A copy of the power of attorney must be filed with the collector of customs for the port of arrival. Form 428 shall be submitted to the collector of customs at the port of arrival for his approval.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.80 Approval of requisition.** The collector of customs will approve Form 428 if he is satisfied that the red strip stamps are required for distilled spirits to be removed from customs custody. The collector of customs will retain one copy of Form 428 and return the original and remaining copy to the applicant for submission to the proper collector of internal revenue.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.81 Purchase of red strip stamps.** Red strip stamps shall be purchased by an importer or consignee, or his duly authorized agent as the case may be, from the collector of internal revenue of the district where the internal revenue tax is paid as provided in § 180.79. The collector of internal revenue may sell the exact number of stamps requisitioned thereon even though it is necessary to sell portions of sheets. (The remaining portion of the sheet should be returned to the Accounts and Collections Unit of the Bureau scheduled on Form 97, in triplicate, for credit and disposition.) The collector of internal revenue will enter the serial numbers of the stamps issued and stamp the date of sale on both copies of Form 428, retain the original, and send the remaining copy to the proper district supervisor.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.82 Overprinting of red strip stamps.** The importer or consignee, or his duly authorized agent, shall have the red strip stamps overprinted and verified by the collector of customs. After verification of the overprinting, the collector of customs will deliver the stamps to the importer or consignee, or his duly authorized agent, for affixing to the containers.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.83 Affixing red strip stamps.** Distilled spirits coming into the United States from Puerto Rico in containers without having red strip stamps attached may not be released from customs custody until a stamp has been

affixed to each container under the supervision of a customs officer.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.84 Expense of affixing red strip stamps.** Expense of opening of cases and affixing red strip stamps to the containers shall be borne by the importer or consignee.\* (Secs. 2803, 3176, I.R.C.)

#### Record and Reports

**§ 180.85 Monthly record and report, Form 96.** Importers or consignees of distilled spirits purchasing red strip stamps for affixing to bottles of distilled spirits at the port of arrival in the United States shall keep a record thereof on Form 96. Entries shall be made on Form 96 daily as indicated by the headings of the various columns and lines and in accordance with the instructions on the form. At the close of the month, Part 2 of Form 96 shall be prepared, in triplicate, showing the stamps purchased and used during the month. Two copies shall be forwarded on or before the 5th day of the succeeding month to the district supervisor, Alcohol Tax Unit, in charge of the district in which the business of the importer is conducted. One copy shall be retained in bound form with the importer's copy of Part 1 of Form 96 for the same month, available for inspection by Government officers.\*

**§ 180.86 Monthly record, Part 1, Form 96.** Every person who purchases red strip stamps for bottled liquors coming into the United States from Puerto Rico shall keep a record of red strip stamps purchased and used on Part 1 of Form 96. A separate page in single copy is required for each denomination of stamps. Entries shall be made on Form 96 daily, as indicated by the headings of the various columns and lines, and in accordance with the instructions on the form. The record shall be kept in bound form for a period of four years, and during such period shall be available during business hours for inspection by Government officers.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.87 Monthly report, Form 1593.** Each district supervisor will, after audit of Form 96, prepare Form 1593, giving all the information required by the form. The report will be prepared in duplicate, and one copy, accompanied by Form 96, will be forwarded by the district supervisor to the Commissioner not later than the last day of the month succeeding that for which the report is rendered.\* (Sec. 2803, I.R.C.)

**§ 180.88 Record and report, Form 52E.** Every person, except a tourist, bringing distilled spirits into the United States from Puerto Rico in bulk and in bottles shall keep Form 52E. The distilled spirits shall be entered on Part 1 of Form 52E as of the time of notice of arrival of the liquor in customs custody. The disposition of such distilled spirits shall be entered on Part 2 of Form 52E as of the time of their sale or their tax-payment and withdrawal from customs custody. However, if desired, such person may keep Form 52E for bulk spirits only, and Rec-

ord 52 for bottled spirits.\* (Secs. 2857, 2858, 3171, 3176, 3254, I.R.C.)

§ 180.89 *Record 52.* Every person bringing distilled spirits into the United States from Puerto Rico, who maintains wholesale liquor dealer premises where bottled distilled spirits are received and stored, shall keep Record 52 of all bottled distilled spirits received and disposed of thereat (including bottled spirits transferred from customs custody), in accordance with Regulations 20 (26 CFR, Part 194), in addition to a record on Form 52E or Record 52, as the case may be, as prescribed by § 180.88.\* (Secs. 2857, 2858, 3171, 3176, 3254, I.R.C.)

§ 180.90 *Time of making entries.* Daily entries shall be made on Record, Form 52E, as indicated by the headings of the various columns, and in accordance with instructions printed thereon, not later than the close of business of the day on which the transactions occur: *Provided,* That, where a separate record is kept, such as invoices of the removals of distilled spirits showing the removal data required to be entered on Record, Form 52E, daily entries of the removal of goods from his premises may be made on the respective record not later than the close of business of the following business day, provided such separate record is approved by the district supervisor.\* (Secs. 2857, 2858, 3171, 3176, 3254, I.R.C.)

§ 180.91 *Separate record of serial numbers of cases.* Serial numbers of cases of distilled spirits disposed of need not be entered on Form 52E, provided the respective proprietor keeps in his place of business a separate record, approved by the district supervisor, showing such serial numbers, with necessary identifying data, including the date of removal and the name and address of the consignee. Such separate record may be kept in book form (including loose-leaf books) or may consist of commercial papers, such as invoices or bills. Such books, invoices, and bills shall be preserved for a period of four years and in such a manner that the required information may be ascertained readily therefrom, and, during such period, shall be available during business hours for inspection and the taking of abstracts therefrom by internal revenue officers. Entries shall be made on such separate approved record not later than the close of business of the day on which the transactions occur. Where a separate record has been approved by the district supervisor, notation shall be made in the column for reporting serial numbers that "Serial numbers shown on commercial records per authority, dated \_\_\_\_\_"\*\* (Secs. 2857, 2858, 3171, 3176, 3254, I.R.C.)

§ 180.92 *Monthly reports.* A full and complete transcript of the required records shall be rendered on the monthly report, Form 52E, or Forms 52A and B with a summary on Form 338, as the case may be, and forwarded to the district supervisor, Alcohol Tax Unit, on or before the 10th day of the succeeding month. Records kept on Form 52E and Record 52

shall be preserved for a period of four years and during such period shall be available during business hours for inspection and the taking of abstracts therefrom by the Commissioner or any internal revenue officer.\* (Secs. 2857, 2858, 3171, 3176, 3254, I.R.C.)

§ 180.93 *Forms to be provided by users at own expense.* Form 52E, Record 52, and Forms 52A, 52B, and 338 shall be purchased by users from commercial printers and must be in the form prescribed by the Commissioner: *Provided,* That, with the approval of the Commissioner, they may be modified to adapt their use to tabulating or other mechanical equipment: *Provided further,* That where the form is printed in book form (including loose-leaf books) the instructions may be printed on the cover or the fly leaf of the book instead of on the individual form.\* (Secs. 2857, 2858, 3171, 3176, 3254, I.R.C.)

#### SUBPART II—PRODUCTS COMING INTO THE UNITED STATES FROM VIRGIN ISLANDS

##### General Provisions

§ 180.94 *Taxable status.* Liquors coming into the United States from the Virgin Islands are subject to a tax equal to the internal revenue tax imposed upon the production in the United States of like liquors. Articles coming into the United States from the Virgin Islands, except as provided in § 180.95, are subject to tax on the liquors contained therein at the rates imposed in the United States on like liquors of domestic production.\* (Secs. 2800 (a) (1), 2800 (a) (4) (B), 2800 (a) (5), 3030, 3150 (a), I.R.C.)

\* §§ 180.94 to 180.145, inclusive (except §§ 180.96, 180.97 and 180.135), issued under the authority contained in secs. 3350, 4041, Internal Revenue Code. Citations of more specific authority and citations of statutory provisions interpreted or applied are included in parentheses at the end of particular sections.

§ 180.95 *Products exempt from tax.* Alcohol denatured in accordance with approved formulae at denaturing plants established under the provisions of Regulations 3 (26 CFR, Part 182) and preparations made therewith in accordance with approved formulae, Form 1479-A, may be brought into the United States from the Virgin Islands without incurring liability to internal revenue taxes as provided in Regulations 3. Alcohol which has not been so denatured and articles made therewith are subject to tax as provided in § 180.94.\* (Sec. 3123, I.R.C.)

§ 180.96 *Requirements of the Federal Alcohol Administration Act.* Every person, except a tourist, and an agency of a State or a political subdivision thereof, or any officer or employee of any such agency, bringing liquors into the United States from the Virgin Islands for non-industrial use must obtain importer's basic permit therefor, and file with the collector of customs at the port of entry a certified or photostatic copy of same, together with label approval and release,

in accordance with the requirements of the Federal Alcohol Administration Act and regulations issued pursuant thereto. (27 CFR, Parts 1, 4, 5, 7.) (Sec. 3, 49 Stat. 978; 27 U.S.C., Sup., 203; Sec. 505, 49 Stat. 1965; 27 U.S.C., Sup. 205)

§ 180.97 *Containers.* Containers of distilled spirits brought into the United States from the Virgin Islands, having a capacity of not less than one-half pint or more than 1 gallon, shall conform to the requirements of Regulations 13 (26 CFR, Part 175).

§ 180.98 *Regauge.* Distilled spirits withdrawn from insular bonded warehouses for bottling without rectification or for rectification and bottling and shipment to the United States may be gauged at the time of withdrawal by an insular gauger. A report of gauge shall be prepared by the insular gauger showing the name of the distiller, the serial number, the proof of the spirits, and the wine and proof gallon contents of each package gauged. The report of gauge shall be attached to the certificate prescribed in § 180.99.\*

§ 180.99 *Certificate.* Every person bringing liquors or articles under the regulations in this part into the United States from the Virgin Islands, except tourists, shall obtain a certificate in the English language from the manufacturer for each shipment showing (a) the name and address of the consignee; (b) the kind and brand name; (c) the quantity thereof as follows:

(1) If distilled spirits, the wine and proof gallons.

(2) If fermented liquors, the gallons, liquid measure, and the per centum of alcohol by volume.

(3) If articles, the kind, quantity and proof of the liquors used therein.

(d) the number and date of the approved formula; (e) a declaration that it has been manufactured in accordance with the formula; (f) the name and address of the person filing such formula, and (g) a certification by the insular gauger that the spirits covered by such certificate were or were not regauged by him when withdrawn from the insular bonded warehouse and, if regauged, were at that time at the proofs indicated on the attached report of gauge. The consignee shall file the certificate and report of gauge with the collector of customs at the port of entry, as provided in § 180.133.\*

§ 180.100 *Marking packages and cases.* Each case, barrel, cask, or similar container filled for shipment to the United States shall be serially numbered by the distiller, rectifier, or bottler. In addition to the serial number there shall be plainly printed, stamped, or stenciled on the head of each barrel or similar container or on one side of each case, with durable coloring material, in letters and figures not less than one-half inch in height, the name of the manufacturer, the brand name and kind of liquor, the wine and proof gallon contents, and the serial

number of the approved formula under which made.\*

**§ 180.101 Destruction of marks and brands.** The marks, brands, and serial numbers required by the regulations in this part to be placed on barrels, casks, or similar containers, or cases, shall not be removed, or obscured or obliterated, before the contents thereof have been removed; but when barrels, casks, or similar containers (except for fermented malt liquors) are emptied, all such marks, brands, and serial numbers shall be effaced and obliterated by the person removing the contents.\* (Sec. 2866, I.R.C.)

**§ 180.102 Destruction of stamps.** All stamps must remain on packages and cases until the contents are emptied. When a package or case of distilled spirits is emptied, all internal revenue stamps thereon must be completely effaced and obliterated. Any person who empties any receptacle of wine shall destroy the wine stamps thereon by scraping or obliterating immediately the receptacle is emptied. Fermented malt liquor stamps must be destroyed by driving through the stamp the faucet through which the liquor is to be withdrawn, or an air-faucet of equal size, at the time the hogshead, barrel, or keg is tapped. The stamp thus destroyed must remain on the hogshead, barrel, or keg until it is emptied.\* (Sec. 2866, I.R.C.)

**§ 180.103 Samples.** The Commissioner may require samples of liquors and articles to be submitted whenever desired for laboratory analyses in order to determine the rate of tax applicable thereto.\*

#### Formulae and Processes

**§ 180.104 Form 27-B Supplemental.** Every person who ships liquors or articles to the United States from the Virgin Islands except (a) alcohol denatured according to approved formula at denaturing plants established under the provisions of Regulations 3 (26 CFR, Part 182); and (b) articles made with such denatured alcohol, in accordance with an approved formula, shall submit to the Commissioner, in advance of shipment, a formula and process on Form 27-B Supplemental covering the manufacture of such liquor or article. A separate Form 27-B Supplemental will be filed for each formula. Each formula submitted on Form 27-B Supplemental shall be dated and given a serial number beginning with the number 1 for the first and continuing in series thereafter, provided that the series in current use by persons who have filed formulae heretofore shall be continued. All of the information required by the regulations in this part and called for by the form shall be furnished. Formulae for products manufactured with specially or completely denatured alcohol shall be submitted as provided in Regulations 3 (26 CFR, Part 182).\*

**§ 180.105 Description of formula—(a) Liquors.** Formulae for liquors (except fermented malt liquor) must show on Form 27-B Supplemental the kind and brand name of the product, the proof

thereof, and all ingredients composing the product. If wine only or wine and distilled spirits are used in any product, the quantity or percentage by volume of each and the per centum of alcohol by volume of the wine must be shown. Where coloring, flavoring, sweetening, or blending materials of any kind are used, the percentage thereof by volume shall be shown. If any of the liquors named in the formula are made outside the Virgin Islands, the country of origin must be stated.

**(b) Articles.** Formulae for articles made with distilled spirits must show the quantity and proof of the distilled spirits used, or the percentage of absolute alcohol by volume contained in the finished product. Formulae for articles made with fermented liquors must show the kind and quantity thereof (liquid measure) and the per centum of absolute alcohol by volume of such fermented liquor.\*

**§ 180.106 Description of process.** The statement of process must set out in sequence each step used in the manufacture of the finished product. The statement of process must also show whether liquors distilled from different materials, or by different distillers, or from different combinations of the same materials at less than 190 degrees proof, or of different ages, or which differ in kind according to the standards of identity established under the Federal Alcohol Administration Act, or differ more than 10 degrees in proof, are to be blended together in the manufacture of the finished product. Likewise the statement of process must show whether spirits stored in charred new oak containers are to be mingled with spirits stored in plain, reused, or metal cooperage, or whether spirits which have been quick-aged or treated with wood chips are to be mingled with spirits not so processed, or whether spirits that have been subjected to any treatment which changes their character are to be mixed with spirits not so treated.\*

**§ 180.107 Changes of formulae and processes.** Any change in the ingredients composing a product covered by an approved formula or any change in the process of manufacture will necessitate the submission of a new Form 27-B Supplemental. Such formulae will be serially numbered and disposed of in the same manner as new formulae.\*

**§ 180.108 Filing.** Each formula and process shall be filed with the Commissioner on Form 27-B Supplemental, in quadruplicate, properly modified: *Provided*, That if the product is to be entered at more than one port, two additional copies of each formula and process shall be submitted for each such port. The port or ports of entry must be shown on the form.\*

**§ 180.109 Disposition.** When the formula and process have been examined, the rate of tax applicable thereto will be indicated on each copy of Form 27-B Supplemental, one copy will be forwarded to the collector of customs at

each designated port of entry, one copy to the district supervisor of the district in which such port is located, one copy will be returned to the manufacturer, and one copy retained in the files of the Commissioner.\*

#### Red Strip Stamps

##### General

**§ 180.110 Containers of distilled spirits to bear red strip stamps.** The immediate containers of distilled spirits coming into the United States from the Virgin Islands are required to bear red strip stamps indicating the payment of all internal revenue taxes thereon.\* (Sec. 2803, I.R.C.)

**§ 180.111 Persons authorized to affix red strip stamps.** Red strip stamps shall be affixed to containers of distilled spirits as follows: (a) by the bottler in the Virgin Islands; or (b) by the importer while the spirits are in customs custody.\* (Sec. 2803, I.R.C.)

**§ 180.112 Denominations of red strip stamps.** Red strip stamps will be provided in the following denominations only: 1 gallon,  $\frac{1}{2}$  gallon, 1 quart,  $\frac{1}{2}$  quart,  $\frac{1}{4}$  quart, 1 pint,  $\frac{1}{2}$  pint,  $\frac{1}{4}$  pint,  $\frac{1}{2}$  pint, and less than  $\frac{1}{2}$  pint. When containers for which standards of fill are not prescribed are of sizes for which no stamps are provided, the person required to affix the stamps shall use those of the denomination next under the actual quantity of spirits in the containers, as, for instance, a stamp of the  $\frac{1}{2}$  pint denomination for a container of more than  $\frac{1}{2}$  pint and less than  $\frac{3}{4}$  pint, and shall block or strike out the original denomination and write or print on the stamps immediately above the blocked or stricken out denomination the exact quantity of spirits in the containers. Stamps of the denomination of "less than  $\frac{1}{2}$  pint" need not be changed to show the exact quantity in the containers. Stamps of the "less than  $\frac{1}{2}$  pint" denomination will be issued 50 in a sheet. Stamps of all other denominations will be issued 42 in a sheet. The price is 1 cent for each stamp, except that in the case of stamps for containers of less than one-half pint, the price is one-quarter of 1 cent for each stamp.\* (Sec. 2803, I.R.C.)

**§ 180.113 Manner of affixing red strip stamps.** The red strip stamps must be securely affixed to the containers with the use of a good adhesive. The adhesive used must be in proper liquid condition. Care must be taken to cover the entire back of the stamp with the adhesive, and to press it firmly against the surface of the container sufficiently long to cause the stamp to adhere securely to the container. The stamp must pass over the mouth of the container, extending an approximately equal distance on two sides of the container, and be so affixed that a portion of the stamp will remain attached to the container when it is opened.\* (Sec. 2803, I.R.C.)

**§ 180.114 Concealing or obscuring red strip stamps.** No part of the red strip stamp shall be concealed or obscured by

any label or other covering, except that a cup may be placed over the opening of the container or the container may be placed in a carton, as hereinafter provided. Seals made of cellulose or other material which are shrunk or otherwise fitted over the necks of the containers and cover the stamps must be sufficiently transparent to permit the stamps to be plainly seen and the data thereon easily read. No cup or cap may be placed over the opening of a container and cover the stamp, unless such cup or cap is transparent or is so placed on the container that it may be readily removed at any time without injury to the stamp and the arrangement is such that the ends of the stamp will be plainly visible when the cup or cap is in place. Cartons or other coverings of containers of distilled spirits are permitted, if so made that they may be opened and closed without being torn or broken. Sealed cartons or other coverings may not be used unless transparent or unless openings therein permit the data on the stamp and the indicia and penalty clause required by Regulations 13 (26 CFR, Part 175) on the container to be plainly seen and read.\* (Secs. 2803, 2871, I.R.C.)

**§ 180.115 Affixing red strip stamps over cup or cap.** The red strip stamp may be affixed over a cup or cap placed over the opening of the container, provided the arrangement is such that the stamp will be torn apart or destroyed when the cup or cap is unscrewed or removed or destroyed. Where it is desired to affix the stamp over a removable cup or cap, the cup or cap must be securely screwed or fastened over the opening of the container, and must be of such size and construction that the stamp will pass over the top and extend beyond the cup or cap for such length that each end of the stamp may be securely affixed to the surface of the container. The stamp must be securely affixed, with a strong adhesive, to both the cup or cap and the container. Where it is desired to affix the stamp over a cap or seal made of cellulose or other similar adhesive material which is so shrunk or otherwise fitted over the neck of the container as to be unremovable without being destroyed, and is of such size and construction that the stamp will not extend beyond such cap or seal to permit each end to be affixed to the surface of the container, it will not be necessary for the ends of the stamp to be affixed to the surface of the container, provided that the cap or seal is affixed to the container in such a manner that when the container is opened the stamp will be torn apart and a portion of the cap or seal and the stamp will remain attached to the container. In any case where there is doubt as to the propriety of the use of any cup or cap, the container and cup or cap should be submitted to the district supervisor for a ruling thereon.\* (Sec. 2803, I.R.C.)

**§ 180.116 Exchange and redemption of stamps.** Unused red strip stamps, in quantities of the value of \$5 or more,

issued under section 203 of the Liquor Taxing Act of 1934, or subsection (b) of section 2803, Internal Revenue Code, may be exchanged for other stamps of the same kind and in any prescribed denomination, or the value thereof may be refunded, provided that a claim for such exchange or refund, establishing the lawful issuance and ownership of the stamps, is filed with the collector of internal revenue who issued the stamps (a) within two years after the date on which such stamps were lawfully issued or (b) if the stamps were lawfully issued prior to June 24, 1940, within two years from the latter date: *Provided, however,* That the value of unused stamps which have been destroyed may be refunded upon the filing of a claim as provided herein with proof to the satisfaction of the Commissioner of the destruction of the stamps. Claims for exchange of stamps will be filed on Form 1579 and claims for refund of the value of stamps on Form 843, in accordance with procedure prescribed by the Commissioner.\* (Sec. 2803, I.R.C.; Sec. 3, Act of June 24, 1940 (Public, No. 654, 76th Congress).)

**§ 180.117 Breach of regulations, or failure to use red strip stamps.** Any serious breach of the regulations in this part, or failure to use the red strip stamps for the purpose for which they were procured within a period of six months or within such additional extension of time as may be granted by the collector of customs not satisfactorily explained to the collector of customs, will be grounds for denial of approval of further requisitions for purchase of stamps.\* (Sec. 2803, I.R.C.)

#### Red Strip Stamps to be Affixed in the Virgin Islands

**§ 180.118 Conditions.** Red strip stamps may be purchased by importers and consignees to be affixed to containers of distilled spirits by the bottler in the Virgin Islands as hereinafter provided.\* (Sec. 2803, I.R.C.)

**§ 180.119 Requisition, Form 428.** Requisition for the purchase of red strip stamps shall be made by the importer, or his duly authorized agent, on Form 428, in triplicate. Where an importer has given a bottler or another agent power of attorney to sign Form 428, the importer's name must be given, followed by the signature of the person authorized and the words "Attorney in Fact." A copy of the power of attorney must be filed with the collector of customs. The local address of the importer, or his agent, must be given on Form 428 before approval by the collector of customs. All copies of Form 428 shall be submitted to the collector of customs of the district in which the place of business of the importer, or his duly authorized agent, is located.\* (Sec. 2803, I.R.C.)

**§ 180.120 Statement, Form 1627.** The importer, or his duly authorized agent, shall submit with Form 428 for stamps to be sent to the Virgin Islands a sworn statement on Form 1627 that the stamps requisitioned on Form 428 are required to supply existing orders and/or anticipated requirements within 90 days from the date of the requisition and will be used for the quantity of distilled spirits to be imported through the designated port or other port or ports to be designated subsequently on Form 1627-A, as provided by § 180.126. All of the information indicated by the heading of the columns and lines and the instructions printed on the form shall be entered thereon.\* (Sec. 2803, I.R.C.)

**§ 180.121 Approval of requisition.** The collector of customs will approve Form 428 if he is satisfied that the red strip stamps are required for distilled spirits to be brought into the United States from the Virgin Islands or removed from customs custody, as prescribed in the regulations in this part. The collector of customs will retain Form 1627 and one copy of Form 428, and return the original and remaining copy of Form 428 to the applicant for submission to the proper collector of internal revenue.\* (Sec. 2803, I.R.C.)

**§ 180.122 Purchase of red strip stamps.** Red strip stamps, shall be purchased by the importer, or his duly authorized agent, from the collector of internal revenue of the district in which the place of business of such applicant or his agent is located. The applicant shall forward to the collector of internal revenue the original and copy of the approved Form 428, together with remittance for the stamps. The collector of internal revenue may sell the exact number of stamps requisitioned thereon even though it is necessary to sell portions of sheets. (The remaining portion of the sheet should be returned to the Accounts and Collections Unit of the Bureau scheduled on Form 97, in triplicate, for credit and disposition.) The collector of internal revenue will enter the serial numbers of the stamps issued and stamp the date of sale on both copies of Form 428. He will retain the original copy and send the remaining copy to the proper district supervisor.\* (Sec. 2803, I.R.C.)

**§ 180.123 Overprinting of red strip stamps.** The importer, or his duly authorized agent, shall have indelibly overprinted in plain and legible letters on each of the red strip stamps, at his expense, the name and address of the importer, which shall, for example, be as follows: "John Doe & Co., Baltimore, Md." He shall submit the stamps to the collector of customs, who will verify the overprinting and make an endorsement showing the verification on the retained original Form 1627 submitted with Form 428. The collector of customs will then (a) deliver the stamps to the importer, or his duly authorized agent, for transmission to the bottler in the Virgin Islands; or (b) deliver them to the importer, or his duly authorized agent, for affixing to the containers in customs custody. All strip stamps overprinted with the brand and kind of distilled spirits (in addition to the name and address of the importer), on hand on the effective date of the regulations in this part, may be used without change for

affixing to the containers of distilled spirits for which they were originally purchased, or with the words representing the brand and kind of distilled spirits blocked out, in which event they may be affixed to any brand or kind of distilled spirits.\* (Sec. 2803, I.R.C.)

§ 180.124 *Marking of cases.* Where red strip stamps are affixed in the Virgin Islands, the bottler will plainly and legibly mark the following legend on each case of distilled spirits so stamped:

The red strip stamps required by section 2803, I.R.C., are affixed to the containers of distilled spirits in this case, consisting of \_\_\_\_\_ bearing the stamps of (Number of containers) \_\_\_\_\_ denomination.

(Name of bottler)

Stencils or other devices now in use may be utilized until replaced, when they must conform to the above wording.\* (Sec. 2803, I.R.C.)

§ 180.125 *Endorsement of consumption entries.* Upon arrival of the distilled spirits in this country, consumption entries shall have endorsed thereon by the importer, or his duly authorized agent, the following legend:

Red strip stamps required by section 2803, I.R.C., were affixed abroad. These stamps were purchased by \_\_\_\_\_

(Name of purchaser)

upon a requisition Form 428, Purchaser's No. \_\_\_\_\_, approved by the collector of customs at \_\_\_\_\_

(Port where Form 428 was approved) on \_\_\_\_\_

(Date of approval of Form 428)

Stencils or other devices now in use may be utilized until replaced, when they must conform to the above wording.\* (Sec. 2803, I.R.C.)

§ 180.126 *Credit of red strip stamps against requisition—(a) Entry of distilled spirits at specified port.* Where consumption entries are filed at the port where the requisition was approved, the collector of customs who approved the requisition will credit the Form 428 described in the endorsement on the entry referred to with the number and denomination of red strip stamps shown by the usual customs examination to have been attached to the containers.

(b) *Diversion of spirits to other than specified port.* In the event of diversion of all or part of the spirits to a port or ports other than the port specified in Form 1627 filed with the Form 428, the importer shall submit a supplemental statement, in duplicate, on Form 1627-A for each such port or ports. He shall submit them to the collector of customs who approved the Form 428, who will credit the Form 428, retain the original Form 1627-A, and transmit the copy to the collector of customs at the designated port. Where a consumption entry is filed at a specified port other than the port where the requisition was approved, the collector of customs of the port at which consumption entry is filed will promptly notify, on Form 1627-A, the collector of customs who approved the Form 428, of the number and denomina-

tion of stamps shown by the usual customs examination to have been attached to the containers. The collector of customs who approved the requisition will credit the Form 428 accordingly. Such distilled spirits may not be released from customs custody until Form 1627-A has been received at the port of diversion or the collector of customs who approved Form 428 has authorized such release.\* (Sec. 2803, I.R.C.)

§ 180.127 *Irregularities or discrepancies in shipments.* In case any irregularities or discrepancies are found, the collector of customs at the port of entry will make demand for redelivery of unexamined packages, and will not release examination or redelivered packages until satisfactory explanation and/or proper corrections have been made.\* (Sec. 2803, I.R.C.)

§ 180.128 *Unused red strip stamps.* Unused red strip stamps returned to the importer by the bottler shall be submitted to the collector of customs who approved the original requisition, Form 428, for noting such fact on the requisition. After proper notation has been made, the collector of customs will return the stamps to the importer and notify the proper district supervisor. If subsequently the importer desires to send such stamps to a bottler or exporter abroad, he must submit them with Form 1627 properly modified, in duplicate, to a collector of customs, who will note approval on the copy of Form 1627 and return it with the stamps to the importer, who will acknowledge receipt thereof. The collector of customs will retain the original Form 1627. Where the distilled spirits are to be imported through more than one port, Form 1627-A shall be submitted by the importer to such collector for each such port for certification and transmittal of a copy to the collector of customs at each of the ports at which consumption entries will be filed. The importer shall make appropriate entries on his monthly report, Form 96, of the receipt and disposition of unused stamps covered by this section.\* (Sec. 2803, I.R.C.)

#### Red Strip Stamps To Be Affixed at the Port of Entry Under Customs Supervision

§ 180.129 *Conditions.* Distilled spirits in containers coming into the United States from the Virgin Islands without having red strip stamps attached may not be released from customs custody until a stamp has been affixed to each container under the supervision of a customs officer.\* (Sec. 2803, I.R.C.)

§ 180.130 *Requisition, Form 428.* Requisition for red strip stamps shall be made by the importer, or his duly authorized agent, in the manner prescribed in § 180.119. Subsequent procedure shall conform to the applicable provisions of §§ 180.121, 180.122, and 180.123.\* (Sec. 2803, I.R.C.)

§ 180.131 *Expense of affixing red strip stamps.* Expenses of cartage, storage, repacking, handling, or other labor connected with the opening of cases and

affixing of red strip stamps to the containers, shall be borne by the importer.\* (Sec. 2803, I.R.C.)

§ 180.132 *Marking of cases.* There shall be indelibly stamped upon each case by the customs officer supervising the affixing of red strip stamps to containers the following legend:

POR OF \_\_\_\_\_, 19\_\_\_\_

(Month) (Day)

This is to certify that on this date the red strip stamps required by section 2803, I.R.C., were affixed, under my supervision, to the containers of distilled spirits in this case, consisting of \_\_\_\_\_

(Number of containers)

bearing stamps of \_\_\_\_\_ denomination.

(Name)

(Official designation)

Stencils or other devices now in use may be utilized until replaced, when they must conform to the above wording.\* (Sec. 2803, I.R.C.)

#### Procedure at Port of Entry

§ 180.133 *Conditions.* The importer shall file the report of gauge provided for in § 180.98 and the certificate provided for in § 180.99 with the collector of customs at the port of entry in the United States.\*

§ 180.134 *Action by collector of customs.* The collector of customs will direct the proper customs gauger to determine the taxable quantity of liquors contained in the consignment by regauge or inspection and report the result thereof to the collector of customs. Upon receipt of such report the collector of customs will refer to the approved formula covering the product to determine the rate of internal revenue tax applicable thereto. When the rate of tax applicable to the product has been ascertained, the tax due on the consignment will be determined in the following manner:

(a) *Distilled spirits.* If the certificate is accompanied by a report of gauge made by an insular gauger and bears the insular gauger's certification, as prescribed in § 180.99, showing that the spirits covered thereby were 100 degrees or more in proof at the time of withdrawal from the insular bonded warehouse, the internal revenue tax at the distilled spirits rate will be collected on the proof-gallon contents of the packages, or cases, regardless of the proof of the spirits at the time of their entry into the United States. If the certification of the insular gauger and the accompanying report of gauge show that the spirits were less than 100 degrees in proof at the time of withdrawal thereof from the insular bonded warehouse, the internal revenue tax at the distilled spirits rate will be collected on the wine-gallon contents of the packages or cases as determined by the customs gauger. If the certificate does not bear the certification of the insular gauger and is not accompanied by a report of gauge made by an insular gauger showing the proof of the spirits at the

time of their withdrawal from the insular bonded warehouse, the proof of the spirits at the time of regauge or inspection at the port of entry in the United States will be the basis for determining the internal revenue tax due thereon, i. e., if the spirits are less than 100 degrees in proof, the distilled spirits tax will be collected on the wine gallons, whereas if the spirits are 100 degrees or more in proof, the distilled spirits tax will be collected on the proof gallons. The rectification tax on taxable rectified spirits will be collected on the proof gallons contained in the consignment regardless of the proof of the spirits at the time of their withdrawal from the insular bonded warehouse or at the time of their entry into the United States.

(b) *Fermented liquor*—(1) *Beer*. If the certificate covers beer, the fermented malt liquor tax will be collected on the basis of the number of barrels of 31 gallons each, or fractional parts thereof, contained in the shipment.

(2) *Wine*. If the certificate covers wine, the wine tax will be collected at the rates imposed by section 3030, Internal Revenue Code, as amended.

(c) *Articles*. Where articles contain liquors, the tax will be collected at the rates prescribed by law on the liquor contained therein as shown by the certificate.\* (Secs. 2800 (a) (1), 2800 (a) (4) (A), 2800 (a) (5), 3030, 3150 (a), I.R.C.)

§ 180.135 *Tax-payment*. The internal revenue tax on liquors and articles coming into the United States from the Virgin Islands shall be paid to the collector of customs at the port of entry, as provided by customs regulations. (19 CFR, Part 22)

#### *Records and Reports*

§ 180.136 *Monthly record, Part I, Form 96*. Every person who purchases red strip stamps for bottled liquors coming into the United States from the Virgin Islands shall keep a record of red strip stamps purchased and used on Part I of Form 96. A separate page in single copy is required for each denomination of stamps. Entries shall be made on Form 96 daily, as indicated by the headings of the various columns and lines, and in accordance with the instructions on the form. The record shall be kept in bound form for a period of four years, and during such period shall be available during business hours for inspection by Government officers.\* (Sec. 2803, I.R.C.)

§ 180.137 *Monthly report, Parts II and III, Form 96*. At the close of the month, Parts II and III of Form 96 shall be prepared in triplicate. The red strip stamps purchased, used, and sent to the Virgin Islands during the month will be reported on Part II, and the stamps sent to the Virgin Islands and used on liquors coming into the United States therefrom will be reported on Part III. Two copies shall be forwarded, on or before the 5th day of the succeeding month, to the

district supervisor, Alcohol Tax Unit, in charge of the district in which the purchaser's place of business is located. One copy shall be retained in bound form with the copies of Part I, Form 96, for the same month, available for inspection by Government officers.\* (Sec. 2803, I.R.C.)

§ 180.138 *Monthly report, Form 1593*. Each district supervisor will, after audit of Forms 96, prepare Form 1593, giving all the information required by the form. The report will be prepared in duplicate and one copy accompanied by Form 96 will be forwarded by the district supervisor to the Commissioner not later than the last day of the month succeeding that for which the report is rendered.\* (Sec. 2803, I.R.C.)

§ 180.139 *Semiannual reports of collectors of customs*. Collectors of customs will furnish the district supervisor as of June 30 and December 31 of each year a consolidated report showing the name of the importer, number and denomination of red strip stamps purchased on requisitions, Form 428, approved by them, and not credited against such requisitions.\* (Sec. 2803, I.R.C.)

§ 180.140 *Record and report, Form 52E*. Every person, except a tourist, bringing distilled spirits into the United States from the Virgin Islands in bulk and in bottles shall keep Form 52E. The distilled spirits shall be entered on Part 1 of Form 52E as of the time of notice of arrival of the liquors in customs custody. The disposition of such distilled spirits shall be entered on Part 2 of Form 52E as of the time of their sale or their tax-payment and release from customs custody. However, if desired, such person may keep Form 52E for bulk spirits only, and Record 52 for bottled spirits.\*

§ 180.141. *Record 52*. Every person bringing distilled spirits into the United States from the Virgin Islands, who maintains wholesale liquor dealer premises where bottled distilled spirits are received and stored, shall keep Record 52 of all bottled distilled spirits received and disposed of thereat (including bottled spirits transferred from customs custody) in accordance with Regulations 20 (26 CFR, Part 194), in addition to a record on Form 52E or Record 52, as the case may be, as prescribed by § 180.140.\* (Secs. 2857, 2858, 3171, 3254, I.R.C.)

§ 180.142 *Time of making entries*. Daily entries shall be made on Record 52 and Form 52E as indicated by the headings of the various columns, and in accordance with instructions printed thereon, not later than the close of business of the day on which the transactions occur: *Provided*, That, where a separate record is kept, such as invoices of the removals of distilled spirits, showing the removal data required to be entered on Record 52 and Form 52E, daily entries of the removal of goods from his premises may be made on the respective record not later than the close of business of the following business day, provided such

separate record is approved by the district supervisor.\* (Secs. 2857, 2858, 3171, 3254, I.R.C.)

§ 180.143 *Separate record of serial numbers of cases*. Serial numbers of cases of distilled spirits disposed of need not be entered on Form 52E, provided the respective proprietor keeps in his place of business a separate record, approved by the district supervisor, showing such serial numbers, with necessary identifying data, including the date of removal and the name and address of the consignee. Such separate record may be kept in book form (including loose-leaf books) or may consist of commercial papers, such as invoices or bills. Such books, invoices, and bills shall be preserved for a period of four years and in such a manner that the required information may be ascertained readily therefrom, and, during such period, shall be available during business hours for inspection and the taking of abstracts therefrom by internal revenue officers. Entries shall be made on such separate approved record not later than the close of business of the day on which the transactions occur. Where a separate record has been approved by the district supervisor, notation shall be made in the column for reporting serial numbers that "Serial numbers shown on commercial records per authority, dated \_\_\_\_\_."\* (Secs. 2857, 2858, 3171, 3254, I.R.C.)

§ 180.144 *Monthly reports*. A full and complete transcript of the required records shall be rendered on the monthly report, Form 52E or Forms 52A and 52B with a summary on Form 338, as the case may be, and forwarded to the district supervisor, Alcohol Tax Unit, on or before the 10th day of the succeeding month. Records kept on Form 52E and Record 52 shall be preserved for a period of four years, and, during such period, shall be available during business hours for inspection and the taking of abstracts therefrom by the Commissioner or any internal revenue officer.\* (Secs. 2857, 2858, 3171, 3254, I.R.C.)

§ 180.145 *Forms to be provided by users at own expense*. Form 52E, Record 52, and Forms 52A, 52B, and 338 shall be purchased by users from commercial printers and must be in the form prescribed by the Commissioner: *Provided*, That, with the approval of the Commissioner, they may be modified to adapt their use to tabulating or other mechanical equipment: *Provided further*, That where the form is printed in book form (including loose-leaf books), the instructions may be printed on the cover or the fly leaf of the book instead of on the individual form.\* (Secs. 2857, 2858, 3171, 3254, I.R.C.)

#### SUBPART III—PRODUCTS COMING INTO THE THE UNITED STATES FROM THE PHILIPPINE ISLANDS

##### *General*

§ 180.146 *Taxable status*. Liquors coming into the United States from the

Philippine Islands are subject to a tax equal to the internal revenue tax imposed upon the production in the United States of like liquors. The provisions of sections 3100 to 3124, inclusive, Internal Revenue Code, relating to industrial alcohol are not applicable to alcohol, whether denatured or not, and articles made therewith, coming into the United States from the Philippine Islands. Therefore, articles are subject to tax on the liquors contained therein at the rates imposed upon the production in the United States of like liquors.\* (Secs. 2800 (a) (1), 2800 (a) (4) (A), 2800 (a) (5), 3030, 3150 (a), I.R.C.)

\* §§ 180.146 to 180.179, inclusive (except §§ 180.147, and 180.148), issued under the authority contained in sec. 3340, Internal Revenue Code. Citations of more specific authority and citations of statutory provisions interpreted or applied are included in parentheses at the end of particular sections.

**§ 180.147 Requirements of the Federal Alcohol Administration Act.** Every person, except a tourist and an agency of a State or a political subdivision thereof, or any officer or employee of any such agency, bringing liquor into the United States from the Philippine Islands for non-industrial use must obtain importer's permit and file label approval and release with the collector of customs at the port of entry, in accordance with the requirements of the Federal Alcohol Administration Act and regulations issued pursuant thereto (27 CFR, Parts 1, 4, 5, 7). Sec. 3, 49 Stat. 978; 27 U.S.C., Sup., 203; Sec. 505, 49 Stat. 1965; 27 U.S.C., Sup. 205.)

**§ 180.148 Containers for distilled spirits.** Containers for distilled spirits brought into the United States from the Philippine Islands, having a capacity of not less than one-half pint or more than 1 gallon, shall conform to the requirements of Regulations 13 (26 CFR, Part 175). (Secs. 2871, 3170, I.R.C.)

**§ 180.149 Marking packages and cases.** The manufacturer shall plainly print, stamp, or stencil on the head of each barrel or similar container and on one side of each case with black, durable coloring material, in letters and figures not less than one-half inch in height, the name of the manufacturer, the brand name and kind of liquor, and the serial number of the approved formula.\*

**§ 180.150 Destruction of marks and brands.** The marks, brands, and serial numbers required by the regulations in this part to be placed on barrels, casks, or similar containers, or cases, shall not be removed, or obscured or obliterated, before the contents thereof have been removed; but when barrels, casks, or similar containers (except containers for fermented malt liquors) are emptied, all such marks, brands, and serial numbers shall be effaced and obliterated by the person removing the contents.\* (Sec. 2866, I.R.C.)

**§ 180.151 Destruction of stamps.** All stamps must remain on packages and cases until the contents are emptied. When a package of distilled spirits is emptied, all stamps thereon must be

completely effaced and obliterated. A dealer who empties any receptacle of wine shall destroy the wine stamps thereon by scraping or obliterating the same immediately the receptacle is emptied. Fermented malt liquor stamps must be destroyed by driving through the stamp the faucet through which the liquor is to be withdrawn, or an air-faucet of equal size, at the time the hogshead, barrel, or keg is tapped. The stamp thus destroyed must remain on the hogshead, barrel, or keg until it is emptied.\* (Sec. 2866, I.R.C.)

**§ 180.152 Certificate.** Every person bringing liquors or articles under the regulations in this part into the United States from the Philippine Islands, except tourists, shall obtain a certificate in the English language from the manufacturer for each shipment showing (a) the name and address of the consignee; (b) the kind and brand name; (c) the quantity thereof as follows:

(1) If distilled spirits, the wine and proof gallons.

(2) If fermented liquors, the gallons, liquid measure, and the per centum of alcohol by volume.

(3) If articles, the kind, quantity and proof of the liquors used therein.

(d) the number and date of the approved formula; (e) a declaration that it has been manufactured in accordance with the formula; and (f) the name and address of the person filing such formula. The certificate shall be filed by the consignee with the collector of customs at the port of entry as provided in §§ 180.160, 180.165, or 180.168, as the case may be.\*

**§ 180.153 Sample.** The Commissioner may require samples of liquors and articles to be submitted whenever desired for laboratory analyses to determine the rates of tax applicable thereto.\*

#### Formulae and Processes

**§ 180.154 Form 27-B Supplemental.** Every person who ships liquors and articles to the United States from the Philippine Islands shall submit to the Commissioner, in advance of shipment, a formula and process on Form 27-B Supplemental, in quadruplicate. If the product is to be entered at more than one port in the United States, two additional copies of each formula and process shall be submitted for each such port. The port or ports of entry must be shown on the form. Each formula shall be given a serial number, beginning with number 1 for the first, and continuing in series thereafter: *Provided*, That the series in current use by persons who have filed formulae heretofore shall be continued. All of the information required by the regulations in this part and called for by the form shall be furnished.\*

**§ 180.155 Description of formula—(a) Liquors.** Formulae for liquors must show the kind of liquor, brand name of the product, the proof thereof, and all ingredients composing the product. If

wine only or wine and distilled spirits are used in any product, the quantity or percentage by volume of each and the per centum of alcohol by volume of the wine used must be shown. Where coloring, flavoring, sweetening, or blending materials are used, the percentage by volume shall be shown. If any of the liquors named in the formulae are made outside of the Philippine Islands, the country of origin must be stated.

**(b) Articles.** Formulae for articles made with distilled spirits must show the quantity and proof of the distilled spirits used, or the percentage of absolute alcohol by volume contained in the finished product. Formulae for articles made with fermented liquors must show the kind and quantity thereof (liquid measure), and the per centum of absolute alcohol by volume of such fermented liquor.\*

**§ 180.156 Description of process.** The statement of process must set out in sequence each step used in the manufacture of the finished product. The statement of process must also show whether liquors distilled from different materials, or by different distillers, or from different combinations of the same materials at less than 190 degrees proof, or of different ages, or which differ in kind according to the standards of identity established under the Federal Alcohol Administration Act, or differ more than 10 degrees in proof, are to be blended together in the manufacture of the finished product. Likewise the statement of process must show whether spirits stored in charred new oak containers are to be mingled with spirits stored in plain, reused, or metal cooperage, or whether spirits which have been quick-aged or treated with wood chips are to be mingled with spirits not so processed, or whether spirits that have been subjected to any treatment which changes their character are to be mixed with spirits not so treated.\*

**§ 180.157 Disposition of Form 27-B Supplemental.** If the form is properly prepared and the process is approved, the Commissioner will indicate the rate of tax due on the finished product, note his approval on the form, retain one copy, send one copy to the collector of customs at each designated port of entry, one copy to the district supervisor of the district in which the port is located and return one copy to the manufacturer.\*

**§ 180.158 Changes of formulae and processes.** Any change in the ingredients composing a product covered by an approved formula or any change in the process of manufacture will necessitate the submission of a new Form 27-B Supplemental. Such formulae will be serially numbered and disposed of in the same manner as new formulae.\*

#### Procedure at Port of Entry

**§ 180.159 Tax to be paid at port of entry.** The internal revenue tax due on liquors and articles brought into the United States from the Philippine Islands

shall be paid to the collector of internal revenue at or most convenient to the port of entry in the United States, as herein-after provided.\*

#### Liquors in Bulk Containers

**§ 180.160 Gauge.** When distilled spirits are brought into the United States in bulk containers, the importer may request a regauge of the packages at the time of filing his certificate and customs entry for consumption or withdrawal from warehouse for consumption. Upon receipt of such request, the collector of customs will direct the proper customs officer to regauge the packages. The customs officer will regauge the packages and prepare a report, in triplicate, showing the name of the manufacturer, the kind of liquor, the brand name, customs entry number, the number of the formula under which the spirits were produced, and the serial number and wine and proof gallon contents of each package. If a regauge of the packages is not requested at the time of filing customs entry for consumption or withdrawal for consumption, the collector of customs will prepare a report as heretofore prescribed, except that the wine and proof gallon contents of the packages and the tax due thereon will be based on the customs entry gauge. If the entry covers wine or fermented malt liquor, the customs officer will prepare a report showing the name of the manufacturer, the kind of liquor, the brand name, customs entry number, the number of the formula under which produced, the serial number and wine gallon content of each package (the capacity of each package in the case of fermented malt liquor), and the alcoholic content by volume of the liquor. All copies of the report will be forwarded to the collector of customs.\*

**§ 180.161 Action by collector of customs.** The collector of customs will ascertain the rate of tax applicable to the product from the formula, Form 27-B Supplemental, on file in his office and note the tax due on the liquor on all copies of the customs officer's report of gauge. If the spirits are subject to both the distilled spirits and rectification taxes, the collector of customs shall show separately the total amount of each such tax. The collector of customs will retain one copy of the report and send one copy to the importer and one copy to the collector of internal revenue at or most convenient to the port of entry in the United States.\*

**§ 180.162 Tax-payment.** Upon receipt of report from the collector of customs showing the amount of tax due on a consignment of liquors, the importer shall file application for tax-payment with the collector of internal revenue at or most convenient to the port of entry as herein-after provided.

(a) *Distilled spirits, Form 179.* Application for the tax-payment of distilled spirits in bulk containers shall be made on Form 179, in duplicate. The applica-

tion and entry on Form 179 shall be modified to show that the spirits are to be withdrawn from customs custody, giving the name of the port where the liquors are held. Under the statement "Description of Packages" the number of packages to be taxpaid, serial numbers of the packages, kind of spirits and brand name, the name of the manufacturer, and the taxable contents of the packages as shown by the customs gauger's report will be shown. The importer shall forward both copies of Form 179 and the report of the collector of customs to the collector of internal revenue with remittance for the tax.

(b) *Fermented malt liquor, Form 7.* When fermented malt liquor is brought into the United States from the Philippine Islands in hogsheads, barrels, or kegs, the importer will prepare Form 7, "Order for Stamps—Fermented Malt Liquor," in duplicate, for the necessary number of each denomination of fermented malt liquor stamps desired for the containers. Both copies of Form 7 and the customs gauger's report will be forwarded to the collector with remittance for the tax.

(c) *Wine, Form 427-B.* When wine is brought into the United States from the Philippine Islands, the importer will prepare Form 427-B, "Order for Stamps—Wine," in duplicate, for the necessary number of each denomination of wine stamps desired for taxpaying the containers. Both copies of Form 427-B, and the customs gauger's report will be forwarded to the collector with remittance for the tax.\*

**§ 180.163 Issuance of stamps.** The collector will refer to the report forwarded to him by the collector of customs and if the remittance covers the full amount of tax due as shown by such report, he will write or stamp on each copy of Form 7, 179 or 427-B, as the case may be, the words "Philippine Islands" and issue the stamps as provided below:

(a) *Distilled spirits and rectified spirits stamps.* Each stamp shall bear the signature of the collector who will write or stamp thereon the date of payment of the tax, by whom paid, the number of gallons and tenths of gallons of proof spirits, and the serial number of the package. The collector may affix his signature thereto in facsimile by the use of a hand stamp, care to be taken to use only such ink as will neither fade nor blur. The collector will execute his certificate of tax-payment on both copies of Form 179, retain one copy, and return one copy with the stamps to the taxpayer. If both distilled spirits tax-paid stamps and rectified spirits stamps are issued, the entry on Form 179 of the serial numbers of the rectified spirits stamps shall be preceded by the letter "R."

(b) *Fermented malt liquor stamps.* The collector will issue fermented malt liquor stamps in the denominations requested on Form 7, note the serial num-

bers of the stamps in the space provided therefor on Form 7, stamp the date of sale thereon, retain one copy, and return one copy with the stamps to the taxpayer.

(c) *Wine stamps.* The collector will issue wine stamps in the denominations requested on Form 427-B, stamp the date of sale thereon, retain one copy, and return one copy with the stamps to the taxpayer.\*

**§ 180.164 Affixing and canceling stamps—(a) Distilled spirits and rectified spirits stamps.** The taxpayer shall affix the stamps to the heads of the packages with an adhesive of good quality under supervision of the customs officer. If distilled spirits and rectified spirits stamps were issued for the same package, both stamps shall be affixed thereto. The customs officer will then cancel the stamps. A stencil plate of brass or copper shall be used for this purpose, in which will be cut not less than five fine parallel waved lines, long enough to extend not less than three-quarters of an inch above and below the stamp, on the surface of the cask. The stencil plate will be so set as to imprint with durable, black coloring material the five parallel waved lines across the stamp at such points as will least obscure the reading matter. The coloring material will be so applied with the brush as to make these lines distinct without blotting or spreading over the stamp. The taxpayer shall further secure the stamps to the cask by driving a tack or staple in each corner of the stamps and one in the center and as many more as appear necessary where the stamps bear coupons rendering them irregular in shape. When the stamps have been affixed and canceled, they must be immediately covered by a coat of transparent varnish or shellac.

(b) *Fermented malt liquor stamps.* The taxpayer must, immediately before affixing fermented malt liquor stamps to hogsheads, barrels, and kegs, cancel same by stamping thereon or perforating therein his name or initials and the date of cancellation, in letters and figures of not less than one-fourth inch in height. The stamps must be affixed centrally upon the spigot hole in the head of the package by the use of a suitable adhesive in such manner as will prevent their becoming detached by any change in moisture conditions attending the storage, cooling, dispensing, and other handling of the packages.

(c) *Wine stamps.* The taxpayer must, immediately before or after affixing wine stamps to a package, cancel same by indelibly writing or stamping thereon or perforating therein his name or initials and the date of cancellation. The stamps must be affixed to the Government head of each package with a good adhesive. In the case of wooden packages, tacks or staples shall be used in addition to the adhesive. When the wine stamps have been affixed to the package, as here-

tofore provided, a coating of transparent varnish or shellac must be applied over the stamps.\*

#### Bottled Liquors

**§ 180.165 Taxable contents.** When customs entry for consumption or withdrawal from warehouse for consumption and certificate is filed covering bottled liquors coming into the United States from the Philippine Islands, the collector of customs will direct the proper customs officer to determine by inspection the taxable contents thereof and prepare a statement, in triplicate, showing the name of the manufacturer, the customs entry number, kind of liquor and brand name, number of cases, serial numbers of the cases, the taxable contents thereof, and the internal revenue tax due thereon. One copy of the statement will be sent to the collector of internal revenue, one copy forwarded to the importer, and one copy will be retained by the collector of customs.\*

**§ 180.166 Tax-payment.** The importer will forward his copy of the statement to the collector with remittance for the tax. The collector will refer to the statement forwarded to him by the collector of customs and if the remittance covers the full amount of tax due as shown by such report, he will, in the case of bottled distilled spirits and fermented malt liquors, issue receipt, Form 1, for the tax paid, and return the statement and Form 1 to the importer. The collector will report the tax on his list, Form 23-A, as an advance collection, noting in the remarks column thereon the entry number and that it is a Philippine Islands collection. The importer will deliver the receipt, Form 1, to the collector of customs as evidence of tax-payment. In the case of wines, the importer will forward Form 427-B, in duplicate, to the collector with the statement and remittance for the tax, as provided in § 180.162. The collector will issue the wine stamps, stamp the date of sale on both copies of Form 427-B, and return the stamps, statement, and a copy of Form 427-B to the importer. One copy of Form 427-B will be retained by the collector, who will write or stamp thereon the words "Philippine Islands" in order that the tax so collected may be credited to the government of the Philippine Islands. The importer shall cancel and affix the stamps to the outer container under supervision of a customs officer as provided in § 180.164. If the collector of customs is satisfied that the full amount of tax has been paid, he will issue a release permit therefor.\*

#### Articles

**§ 180.167 General.** Articles containing liquors are subject to a tax on the liquors contained therein equal to that imposed on the production of like liquors in the United States.\*

**§ 180.168 Tax-payment and release.** When entry for consumption or withdrawal from warehouse for consumption

and certificate is filed, the collector of customs will prepare a statement, in triplicate, showing the name of the manufacturer, name of the article, customs entry number, the taxable quantity of liquors contained in the article, and the amount of tax due. One copy will be sent to the importer, one copy forwarded to the collector, and one copy retained by the collector of customs. The importer shall forward his copy of the statement to the collector with remittance for the tax. The collector will verify the amount of tax due with the copy of the statement received by him from the collector of customs. If the remittance is sufficient to cover the amount of tax due on the articles, the collector will issue a receipt therefor on Form 1, certify on both copies of the statement to the payment of the tax, and return the importer's copy of the certified statement with Form 1 to the importer. The collector will report the tax on his list, Form 23-A, as an advance collection, noting in the remarks column thereon the entry number and that it is a Philippine Islands collection. The importer will submit the receipt on Form 1 to the collector of customs, who will, if he is satisfied that the full amount of tax has been paid, direct the customs inspector to stencil the word "Tax-paid" on the cask, barrel, or other outer container, and release the shipment.\*

#### Purchase and Use of Red Strip Stamps

**§ 180.169 General requirements.** The immediate containers of distilled spirits coming into the United States from the Philippine Islands are required to bear red strip stamps denoting the quantity of distilled spirits contained therein and evidencing payment of all internal revenue taxes imposed on such spirits. Red strip stamps shall be affixed to the containers (a) by the bottler in the Philippine Islands, or (b) by the importer at the port of entry while the spirits are in customs custody. The provisions of §§ 180.110 to 180.132, inclusive, relating to the purchase and use of red strip stamps on containers of distilled spirits coming into the United States from the Virgin Islands are hereby made applicable to distilled spirits coming into the United States from the Philippine Islands.\* (Secs. 2803, 3176, I.R.C.)

#### Records and Reports

**§ 180.170 Monthly record, Part I, Form 96.** Every person who purchases red strip stamps for bottled liquors coming into the United States from the Philippine Islands shall keep a record of red strip stamps purchased and used on Part I of Form 96. A separate page in single copy is required for each denomination of stamps. Entries shall be made on Form 96 daily, as indicated by the headings of the various columns and lines, and in accordance with the instructions on the form. The record shall be kept in bound form for a period of four years, and during such period shall be available

during business hours for inspection by Government officers.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.171 Monthly report, Parts II and III, Form 96.** At the close of the month, Parts II and III of Form 96 shall be prepared in triplicate. The red strip stamps purchased, used, and sent to the Philippine Islands during the month will be reported on Part II and the stamps sent to the Philippine Islands and used on liquors coming into the United States therefrom will be reported on Part III. Two copies shall be forwarded, on or before the 5th day of the succeeding month, to the district supervisor, Alcohol Tax Unit, in charge of the district. One copy shall be retained in bound form with the copies of Part I, Form 96, for the same month, available for inspection by Government officers.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.172 Monthly report, Form 1593.** Each district supervisor will, after audit of Forms 96, prepare Form 1593, giving all the information required by the form. The report will be prepared in duplicate and one copy accompanied by Form 96 will be forwarded by the district supervisor to the Commissioner not later than the last day of the month succeeding that for which the report is rendered.\* (Sec. 2803, I.R.C.)

**§ 180.173 Semiannual reports of collectors of customs.** Collectors of customs will furnish the district supervisor as of June 30 and December 31 of each year a consolidated report showing the name of the importer, number and denomination of red strip stamps purchased on requisitions, Form 428, approved by them, and not credited against such requisitions.\* (Secs. 2803, 3176, I.R.C.)

**§ 180.174 Record and report, Form 52E.** Every person, except a tourist, bringing distilled spirits into the United States from the Philippine Islands in bulk and in bottles shall keep Form 52E. The distilled spirits shall be entered on Part 1 of Form 52E as of the time of notice of arrival of the liquors in customs custody. The disposition of such distilled spirits shall be entered on Part 2 of Form 52E as of the time of their sale or their tax-payment and release from customs custody. However, if desired, such person may keep Form 52E for bulk spirits only, and Record 52 for bottled spirits.\*

**§ 180.175 Record 52.** Every person bringing distilled spirits into the United States from the Philippine Islands who maintains wholesale liquor dealer premises where bottled distilled spirits are received and stored shall keep Record 52 of all bottled distilled spirits received and disposed of thereat (including bottled spirits transferred from customs custody) in accordance with Regulations 20 (26 CFR, Part 194), in addition to a record on Form 52E or Record 52, as the case may be, as prescribed by § 180.174.\* (Secs. 2857, 2858, 3171, 3176, 3254, I.R.C.)

## FEDERAL REGISTER, Saturday, June 21, 1941

**§ 180.176 Time of making entries.** Daily entries shall be made on Record Form 52E as indicated by the headings of the various columns, and, in accordance with instructions printed thereon, not later than the close of business of the day on which the transactions occur: *Provided*, That, where a separate record is kept, such as invoices of the removals of distilled spirits showing the removal data required to be entered on Record Form 52E, daily entries of the removal of goods from the premises may be made on the respective record not later than the close of business of the following business day, provided such separate record is approved by the district supervisor.\* (Secs. 2857, 2858, 3171, 3176, 3254, I.R.C.)

**§ 180.177 Separate record of serial numbers of cases.** Serial numbers of cases of distilled spirits disposed of need not be entered on Form 52E, provided the respective proprietor keeps in his place of business a separate record, approved by the district supervisor, showing such serial numbers, with necessary identifying data, including the date of removal and the name and address of the consignee. Such separate record may be kept in book form (including loose-leaf books) or may consist of commercial papers, such as invoices or bills. Such books, invoices, and bills shall be preserved for a period of four years and in such a manner that the required information may be ascertained readily therefrom, and, during such period, shall be available during business hours for inspection and the taking of abstracts therefrom by internal revenue officers. Entries shall be made on such separate approved record not later than the close of business of the day on which the transactions occur. Where a separate record has been approved by the district supervisor, notation shall be made in the column for reporting serial numbers that, "Serial numbers shown on commercial records per authority, dated \_\_\_\_\_."\* (Secs. 2857, 2858, 3171, 3176, 3254, I.R.C.)

**§ 180.178 Monthly reports.** A full and complete transcript of the required records shall be rendered on the monthly report, Form 52E or Forms 52A and 52B with a summary on Form 338, as the case may be, and forwarded to the district supervisor, Alcohol Tax Unit, on or before the 10th day of the succeeding month. Records kept on Form 52E and Record 52 shall be preserved for a period of four years and during such period shall be available during business hours for inspection and the taking of abstracts therefrom by the Commissioner or any internal revenue officer.\* (Secs. 2857, 2858, 3171, 3176, 3254, I.R.C.)

**§ 180.179 Forms to be provided by users at own expense.** Form 52E, Record 52, and Forms 52A, 52B, and 338 shall be purchased by users from commercial printers and must be in the form prescribed by the Commissioner: *Provided*, That, with the approval of the Commissioner, they may be modified to adapt their use to tabulating or other mechanical equipment: *Provided further*, That where the form is printed in book form, including loose-leaf books, the instructions may be printed on the cover or the fly leaf of the book instead of on the individual form.\* (Secs. 2857, 2858, 3171, 3176, 3254, I.R.C.)

[SEAL] GUY T. HELVERING,  
Commissioner of Internal Revenue.  
W. R. JOHNSON,  
Commissioner of Customs.

Approved: June 16, 1941.

JOHN L. SULLIVAN,  
Acting Secretary of the Treasury.

[F. R. Doc. 41-4409; Filed, June 19, 1941;  
2:47 p. m.]

## TITLE 30—MINERAL RESOURCES

### CHAPTER III—BITUMINOUS COAL DIVISION

[Docket No. A-408]

#### PART 321—MINIMUM PRICE SCHEDULE DISTRICT NO. 1

ORDER OF THE DIRECTOR GRANTING PERMANENT RELIEF IN THE MATTER OF THE PETITION OF DISTRICT BOARD NO. 1 FOR THE ESTABLISHMENT OF PRICE CLASSIFICATIONS AND MINIMUM PRICES FOR THE COALS OF CERTAIN MINES NOT HERETOFORE CLASSIFIED AND PRICED

An original petition, pursuant to section 4 II (d) of the Bituminous Coal Act of 1937, having been duly filed herein on November 25, 1940, by District Board No. 1, seeking temporary and final orders establishing price classifications and mini-

mum prices not theretofore established for the coals of numerous mines therein named; and

Temporary relief pending final disposition of this proceeding having been granted by Order herein dated December 18, 1940, establishing temporary price classifications and minimum prices for the coals of the mines named in said petition, in accordance with the Temporary Supplement annexed to and made a part of said Order; and

After appropriate notice, a public hearing having been held before a duly designated Examiner of the Division on January 10, 1941; the parties to this proceeding having duly waived the preparation and filing of a report by the Examiner; and

The Director having made and entered his Findings of Fact and Conclusions of Law in this matter;

It is ordered, That the price classifications and minimum prices set forth in the Temporary Supplement annexed to and made part of my Order of December 18, 1940, are hereby amended by deleting therefrom the listing and prices for Weaver #2 Mine of Fryburg Motor Company, Mine Index No. 2898, located in Subdistrict No. 1 of District No. 1; and

It is further ordered, That § 321.7 (*Alphabetical list of code members*) is amended by adding thereto Supplement R, and § 321.24 (*General prices*) is amended by adding thereto Supplement T, which supplements reflect the contents of the Temporary Supplement annexed to and made part of my Order of December 18, 1940, as amended by the immediately preceding paragraph, and the price classifications and minimum prices set forth in said Supplements R and T, hereinafter set forth, be and the same are hereby established, from and after the date hereof, as the effective price classifications and minimum prices for the coals specified therein.

Dated: June 17, 1941.

[SEAL] H. A. GRAY,  
Director.

#### EFFECTIVE MINIMUM PRICES FOR DISTRICT NO. 1

NOTE: The material contained in these Supplements R and T is to be read in the light of the classifications, prices, instructions, exceptions and other provisions contained in Part 321, Minimum Price Schedule for District No. 1 and Supplements thereto.

#### FOR ALL SHIPMENTS

#### § 321.7 Alphabetical list of code members—Supplement R

[Alphabetical listing of code members having railway loading facilities, showing price classification by size group Nos.]

Mine index No.	Code member	Mine name	Sub-district No.	Seam	Freight origin group No.	1	2	3	4	5
677	Burkett Hollow Coal Co. (Alfred Reitz).	Burkett Hollow Coal Co.	5	E	50	—	—	G	—	—
652	Nicodemus, Charles E.....	Nicodemus.....	12	D	50	—	—	G	—	—

## TRUCK SHIPMENTS

## § 321.24 General prices—Supplement T

[Prices in cents per net ton for shipment into all market areas]

Code member index	Mine Index No.	Mine	Sub dist. No.	County	Seam	Run of mine modified R/M				
						All lump coal double size 2" and over	Double screened top size 2" and under	Run of mine modified R/M	2" and under slack	3/4" and under slack
						1	2	3	4	5
Baird, Paul A.....	2892	Baird.....	12	Indiana.....	E.....			215		
Barton & Georges Creek Coal Co. (Joseph H. Robertson)	2558	Barton & Georges Creek Coal Co. (E. J. Erich)	43	Allegheny.....	Bakerstown.....			210		
Bish, Guy.....	2646	Bish.....	8	Jefferson.....	D.....			225		
Brown, Byron W.....	2691	Brown.....	22	Indiana.....	E.....			215		
Bucktail Mining Co. (E. J. Burkett, Hollow Coal Co. (Alfred Reitz), Butterbaugh, Ordell, Clark, Harry L., Davidson, George & Eugene E. (E. E. Davidson), DeHaven & Gearhart (Chris DeHaven), Fryburg Motor Company, Fyock, Jerome E., Gaston, Layard.....	2789	Bucktail.....	2	Elk.....	B.....			210		
Gates Bros. & Son (Thomas W. Gates), Greenaway, James.....	2737	Burkett, Hollow Coal Co. (Alfred Reitz), Butterbaugh, Ordell, Clark, Harry L., Davidson, George & Eugene E. (E. E. Davidson), DeHaven & Gearhart (Chris DeHaven), Fryburg Motor Company, Fyock, Jerome E., Gaston, Layard.....	5	Jefferson.....	E.....			215		
Gates.....	2694	Streams.....	22	Indiana.....	E.....			215		
Gates, W. Gates).....	2698	Weaver #2.....	1	Clarion.....	A'	(*)	(*)	(*)	(*)	(*)
Gates, W. Gates).....	2791	Fyock.....	33	Somerset.....	B			245		
Gaston.....	2701	Gaston.....	12	Indiana.....	E			215		
Gates, W. Gates).....	2737	Gates.....	18	Cambria.....	E.....			220		
Gates, W. Gates).....	2697	Davis Greenaway.....	13	Clearfield.....	A			210		
Gates, W. Gates).....	2686	Lewis Harper.....	7	Clearfield.....	C'			220		
Gates, W. Gates).....	2706	Hoffman Coal Co. (Hoffman "B" Coal Co.).....	33	Somerset.....	C'			225		
Gates, W. Gates).....	2705	Hoffman "B" Coal Co.).....	33	Somerset.....	B			245		
Jankiewicz, John V.....	2620	John V. Jankiewicz.....	3	Tioga.....	Bloss.....			302		
Korney and Son, John (John Korney, Sr.).....	2702	Korney.....	12	Clearfield.....	E.....			215		
Koshko, Michael.....	2893	Lehigh #2.....	9	Centre.....	B			215		
Koshko, Michael.....	2894	Westport #1.....	3	Clinton.....	B			235		
Koshko, Michael.....	2895	Westport #2.....	3	Clinton.....	B			235		
Koshko, Michael.....	2896	Westport #3.....	3	Clinton.....	B			235		
Lumadue, Merlin & Clair (Clair Lumadue).....	2699	Lumadue.....	8	Clearfield.....	B			225		
McMeekin, James.....	2616	Sugar Bush.....	5	Jefferson.....	E.....			215		
McNeish, George.....	2743	Old Keystone.....	14	Clearfield.....	D			225		
Marcello & Bordas (Peter Mareollo).....	2793	Six Mile.....	8	Clearfield.....	E			225		
Miller, Bryan.....	2690	Miller.....	22	Indiana.....	E.....			215		
Nicodemus, Charles E.....	652	Nicodemus.....	12	Clearfield.....	D			215		
Oliveberg Mine (John Fairman).....	2878	Oliveberg.....	5	Jefferson.....	E			215		
Parrish, Howard W.....	2740	Parrish.....	12	Clearfield.....	E.....			215		
Pennsylvania Coal and Coke Corporation.....	376	Penna. #10.....	27	Cambria.....	E		220			
Rodkey, Joseph C.....	2744	Rodkey Coal Mine.....	14	Clearfield.....	C'			220		
Schrock Bros. (Robert Schrock).....	2666	Salco #2.....	41	Somerset.....	B			215		
Shields, M. A.....	2673	Duff.....	12	Clearfield.....	E			215		
Sipe & Company, H. M.....	2854	Parker.....	39	Bedford.....	Speer			240		
Smith, Carl L.....	2698	Hill Top.....	22	Indiana.....	Pittsburgh			220		
Sporry, E. R.....	2675	Sporry.....	29	Somerset.....	E			220		
Stewart, J. W.....	2692	Stewart.....	22	Indiana.....	E			215		
Sundberg, J. E.....	2693	Sundberg #2.....	22	Indiana.....	Pittsburgh			220		
Sunnyside Coal Co.....	2120	Billy Cliff.....	43	Allegheny.....	Big Vein	255	230	220	210	
Walker Coal Co. (Russell C. Walker).....	2829	Walker.....	41	Somerset.....	Pittsburgh			215		
White & Son, James (James White).....	2672	White.....	12	Clearfield.....	D			215		
Yarger, Jesse E.....	2745	Yarger.....	13	Clearfield.....	A			210		

\*For prices see Sub-District No. 1 Clarion and Jefferson Counties.

[F. R. Doc. 41-4364; Filed, June 18, 1941; 9:52 a. m.]

## TITLE 32—NATIONAL DEFENSE

## CHAPTER IX—OFFICE OF PRODUCTION MANAGEMENT

## SUBCHAPTER B—PRIORITIES DIVISION

## PART 923—FERRO TUNGSTEN, TUNGSTEN METAL POWDER, AND TUNGSTEN COMPOUNDS

*Extension of General Preference Order M-3<sup>1</sup> and Supplementary Order M-3-a<sup>1</sup>*

Section 923.1 (General Preference Order No. M-3 to Direct the Distribution of ferro tungsten, tungsten metal powder, and tungsten compounds) and § 923.2 (Supplementary Order No. M-3-a Relating to Preference Rating Schedule on ferro tungsten, tungsten metal powder, and tungsten compounds) both issued March 26, 1941, and both expiring June 30, 1941, are, and each of them is hereby extended so as to expire on August 31, 1941.

This Order shall take effect on the 21st day of June, 1941, and unless sooner terminated by direction of the Director of Priorities, shall expire on the 31st day of August, 1941. (O.P.M. Reg. 3, Mar. 7, 1941, 6 F.R. 1596; E.O. 8629, Jan. 7, 1941, 6 F.R. 191; sec. 2 (a), Public, No. 671, 76th Congress)

Issued this 20th day of June 1941,

E. R. STETTINIUS, Jr.,  
Director of Priorities.[F. R. Doc. 41-4434; Filed, June 20, 1941;  
11:31 a. m.][Amendment to General Metals Order No. 1<sup>2</sup>]

## PART 928—TO RESTRICT INVENTORY ACCUMULATION OF CERTAIN SPECIFIED MATERIALS

Section 928.1 (b) (2) (General Metals Order No. 1) is hereby amended by striking therefrom the words "and shall file with the Director of Priorities, Office of Production Management, Washington, D. C., a copy of such sworn statement", and the same shall read, as amended:

(b) \* \* \*

(2) Further, on or before the 10th day of each month, commencing June 10,

<sup>1</sup> 6 F.R. 1675.<sup>2</sup> 6 F.R. 2239.

1941, each customer who shall have accepted deliveries from any supplier during the preceding calendar month, and each other customer, before receiving any deliveries from any supplier during such current month, shall file with such supplier, a sworn statement, in the form attached to this Order and marked PD-19A, covering such preceding calendar month.

This Order shall take effect on the 19th day of June 1941. (O.P.M. Reg. 3, March 7, 1941, 6 F.R. 1596; E.O. 8629, January 7, 1941, 6 F.R. 191; sec. 2 (a), Public, No. 671, 76th Congress)

Issued this 19th day of June 1941.

E. R. STETTINIUS, Jr.,  
Director of Priorities.

[F. R. Doc. 41-4413; Filed, June 20, 1941;  
9:23 a. m.]

**PART 928—TO RESTRICT INVENTORY ACCUMULATION OF CERTAIN SPECIFIED MATERIALS**

*Extension 1 of General Metals Order  
No. 1 Restricting Inventory Accumulation of Certain Specified Material*

Whereas, it is found that it is necessary to further conserve the existing supplies of the materials specified in Part 928 (Priorities Division, General Metals Order No. 1), now, therefore, it is ordered that:

(a) Section 928.1 (Priorities Division, General Metals Order No. 1) as amended by an Order of the Director of Priorities, dated June 19, 1941, expiring by its terms on the 15th day of July, 1941, shall be, and the same hereby is, extended to expire on the 15th day of October 1941.

(b) This Order may be modified or revoked by the Director of Priorities at any time. (O.P.M. Reg. 3, March 7, 1941, 6 F.R. 1596; E.O. 8629, January 7, 1941, 6 F.R. 191; sec. 2 (a), Public, No. 671, 76th Congress)

Issued this 20th day of June 1941.

E. R. STETTINIUS, Jr.,  
Director of Priorities.

[F. R. Doc. 41-4414; Filed, June 20, 1941;  
9:23 a. m.]

**TITLE 43—PUBLIC LANDS: INTERIOR  
CHAPTER III—GRAZING SERVICE  
PART 502—LIST OF ORDERS CREATING OR  
MODIFYING GRAZING DISTRICTS**

**ORDER ESTABLISHING GRAZING DISTRICT NO. 1  
AND MODIFYING GRAZING DISTRICT NO. 2  
IN THE STATE OF NEW MEXICO<sup>1</sup>**

JUNE 12, 1941.

Under and pursuant to the provisions of the act of June 28, 1934 (48 Stat. 1269, 43 U. S. Code, sec. 315, *et seq.*), as amended, commonly known as the Taylor Grazing Act, and subject to the limitations and conditions therein contained,

New Mexico Grazing District No. 1 is hereby established. The district shall embrace all vacant, unappropriated, and unreserved public lands within the following-described areas, including those parts of such areas formerly embraced in New Mexico Grazing District No. 2, together with all lands within the said areas withdrawn for other purposes but which have heretofore been or may hereafter be included as grazing district lands, under the provisions of section 1 of the Taylor Grazing Act, by approval of the head of the Department having jurisdiction thereover; and the district shall likewise embrace all lands within the following-described areas heretofore or hereafter acquired by lease under the provisions of the act of June 23, 1938 (52 Stat. 1033, 43 U. S. Code, sec. 315 m-1, 2, 3, 4), commonly known as the Pierce Act; not excluding lands withdrawn by Executive Order of November 26, 1934 (No. 6910):

**NEW MEXICO**

*New Mexico Principal Meridian*

Tps. 17 and 18 N., R. 1 E., all;  
T. 17 N., R. 2 E., all;  
T. 26 N., R. 2 E., secs. 9 and 16, those parts east of the Chama River;  
T. 17 N., R. 3 E., that part exclusive of the Santa Fe National Forest;  
T. 17 N., R. 5 E., that part exclusive of the Santa Fe National Forest;  
T. 31 N., R. 5 W.,  
Sec. 4, lot 4,  $W\frac{1}{2}SW\frac{1}{4}$ ;  
Sec. 9,  $W\frac{1}{2}W\frac{1}{4}$ ;  
Sec. 16,  $W\frac{1}{2}W\frac{1}{4}$ ;  
Sec. 21,  $W\frac{1}{2}W\frac{1}{4}$ ;  
Sec. 28,  $W\frac{1}{2}W\frac{1}{4}$ ;  
Sec. 33,  $W\frac{1}{2}W\frac{1}{4}$ ;

and that area described by metes and bounds as follows:

Beginning at a point on the west boundary of the Sangre de Cristo Grant at the intersection with the boundary line between the States of Colorado and New Mexico in sec. 24, T. 32 N., R. 11 E., New Mexico Principal meridian;

Thence southerly and southeasterly along the west boundary of the Sangre de Cristo Grant to the line between secs 15 and 16, T. 30 N., R. 13 E.;

Thence southerly to the southeast corner of sec. 33;

Thence westerly to the northeast corner of sec. 5, T. 29 N., R. 13 E.;

Thence southerly to the southeast corner of sec. 20;

Thence westerly to the quarter section corner of secs. 20 and 29;

Thence southerly to the quarter section corner of secs. 29 and 32;

Thence S.  $89^{\circ}57'$  W., 7.70 chs.; S.  $18^{\circ}30'$  W., 39 chs.; S.  $17^{\circ}43'$  W., 19.22 chs.; S.  $14^{\circ}45'$  W., 3.78 chs.; S.  $13^{\circ}50'$  W., 7.94 chs.; S.  $50^{\circ}20'$  E., 5.50 chs.; south 21.87 chs. to the right bank of the Red River;

Thence southwesterly along the right bank of the Red River to its intersection with the Rio Grande;

Thence southerly along the right bank of the Rio Grande to its intersection with the line between secs. 10 and 15, T. 24 N., R. 11 E.;

Thence east to the west boundary of the Gijosa Grant;

Thence southeasterly along the west boundary of the Gijosa Grant to its intersection with the east boundary of T. 24 N., R. 11 E.;

Thence southerly to the southeast corner of T. 24 N., R. 11 E.;

Thence westerly to the northeast corner of sec. 2, T. 23 N., R. 11 E.;

Thence southerly to the quarter section corner of secs. 1 and 2, T. 23 N., R. 11 E.;

Thence westerly to the quarter section corner of secs. 2 and 3;

Thence southerly to the southeast corner of sec. 3;

Thence westerly to the southwest corner of sec. 3;

Thence southerly to the quarter section corner of secs. 15 and 16;

Thence easterly to the intersection with the Picuris Pueblo Grant;

Thence southerly along the west boundary of the Picuris Pueblo Grant to the intersection with the Las Trampas Grant;

Thence westerly, southwesterly, and southerly along the boundary of the Las Trampas Grant to the southeast corner of the Sebastian Martin Grant;

Thence westerly to the northeast corner of sec. 33, T. 22 N., R. 10 E.;

Thence southerly to the intersection with the Nuestra Senora del Rosario San Fernando Y. Santiago Grant;

Thence southerly along the west boundary of the Nuestra Senora del Rosario San Fernando Y. Santiago Grant to the intersection with the line between secs. 3 and 4, T. 20 N., R. 10 E.;

Thence southerly to the intersection with the Santo Domingo de Cundiyo Grant;

Thence southwesterly and southeasterly along the boundary of the Santo Domingo de Cundiyo Grant to the intersection with the line between secs. 27 and 28, T. 20 N., R. 10 E.;

Thence southerly to the southeast corner of sec. 9, T. 19 N., R. 10 E.;

Thence westerly along the north boundary of the Nambe Pueblo Indian Reservation to the intersection with the Nambe Pueblo Grant;

Thence southerly to the southeast corner of the Nambe Pueblo Grant;

Thence westerly along the south boundary of the Nambe Pueblo Grant to the east boundary of T. 19 N., R. 9 E.;

Thence southerly to the southeast corner of T. 19 N., R. 9 E.;

Thence easterly to the northeast corner of sec. 5, T. 18 N., R. 10 E.;

Thence southerly to the intersection with the Juan de Gabaldon Grant;

Thence easterly, southerly, and southwesterly along the boundary of the Juan de Gabaldon Grant to the east boundary of sec. 5, T. 17 N., R. 10 E.;

Thence south to the southeast corner of sec. 5;

Thence westerly to the intersection with the Santa Fe Grant;

Thence westerly to the northwest corner of the Santa Fe Grant;

Thence southerly to the southwest corner of the Santa Fe Grant;

Thence easterly to the intersection with the Sebastian de Vargas Grant;

Thence southerly along the west boundary of the Sebastian de Vargas Grant to the intersection with the Canada de Los Alamos Grant;

Thence westerly and southeasterly along the west boundaries of the Canada de Los Alamos and Lamy Grants to the intersection with the line between secs. 21 and 22, T. 14 N., R. 10 E.;

Thence southerly to the north boundary of the San Cristoval Grant;

Thence southwesterly and southerly along the boundary of the San Cristoval Grant to the intersection with the south boundary of T. 13 N., R. 9 E.;

Thence westerly to the intersection with the Rio Grande;

Thence northeasterly along the left bank of the Rio Grande to the intersection with the south boundary of the San Ildefonso Pueblo Grant;

Thence westerly along the north boundary of the Ramon Vigil Grant to the southwest corner of sec. 27, T. 19 N., R. 7 E., and intersection with the Bandelier National Monument;

Thence northerly to the northwest corner of sec. 3, T. 19 N., R. 7 E.;

Thence easterly along the north boundary of T. 19 N., R. 7 E., to the intersection with the west boundary of the San Ildefonso Pueblo Grant;

Thence northerly along the west boundary of the San Ildefonso Pueblo Grant to the northwest corner of the said grant;

<sup>1</sup>Supra.

\*Affects tabulation in § 502.1d.

Thence easterly along the north boundary of the San Ildefonso Pueblo Grant to the southwest corner of the Santa Clara Pueblo Grant;

Thence northerly along the west boundary of the Santa Clara Pueblo Grant to the intersection with the north boundary of T. 20 N., R. 8 E.;

Thence westerly to the southwest corner of T. 21 N., R. 8 E.;

Thence northerly to the southeast corner of sec. 13, T. 21 N., R. 7 E.;

Thence westerly to the southwest corner of sec. 16, T. 21 N., R. 7 E.;

Thence northerly to the intersection with the Juan Jose Lobato Grant;

Thence northeasterly and northerly along the boundary of the Juan Jose Lobato Grant to the intersection with the north boundary of sec. 35, T. 25 N., R. 7 E.;

Thence easterly to the northeast corner of sec. 36, T. 25 N., R. 9 E.;

Thence northerly to the southeast corner of sec. 1;

Thence westerly to the southwest corner of sec. 1;

Thence northerly to the northwest corner of sec. 25, T. 26 N., R. 9 E.;

Thence easterly to the northeast corner of sec. 25;

Thence northerly to the southeast corner of sec. 24, T. 27 N., R. 9 E.;

Thence westerly to the southwest corner of sec. 24;

Thence northerly to the southeast corner of sec. 11;

Thence westerly to the southwest corner of sec. 11;

Thence northerly to the southeast corner of sec. 3, T. 28 N., R. 9 E.;

Thence westerly to the southwest corner of sec. 3;

Thence northerly to the northwest corner of sec. 3;

Thence easterly to the southwest corner of sec. 28;

Thence westerly to the southwest corner of sec. 28;

Thence northerly to the southeast corner of sec. 17;

Thence westerly to the southwest corner of sec. 17;

Thence northerly to the northwest corner of sec. 17;

Thence westerly to the southwest corner of sec. 11, T. 29 N., R. 8 E.;

Thence northerly to the northwest corner of sec. 2;

Thence westerly to the southwest corner of sec. 35, T. 30 N., R. 8 E.;

Thence northerly to the southeast corner of sec. 27;

Thence westerly to the southwest corner of sec. 27;

Thence northerly to the northwest corner of sec. 15;

Thence easterly to the northeast corner of sec. 13;

Thence southerly to the northeast corner of sec. 24;

Thence easterly to the southwest corner of sec. 16, T. 30 N., R. 9 E.;

Thence northerly to the northwest corner of sec. 33, T. 31 N., R. 9 E.;

Thence westerly to the southwest corner of sec. 25, T. 31 N., R. 8 E.;

Thence northerly to the northwest corner of sec. 24;

Thence westerly to the quarter section corner of secs. 15 and 22;

Thence northerly to the quarter section corner of secs. 10 and 15;

Thence westerly to the southwest corner of sec. 10;

Thence northerly to the quarter section corner of secs. 3 and 4;

Thence westerly to the west quarter corner of sec. 6;

Thence northerly to the boundary line between the States of Colorado and New Mexico;

Thence easterly on the State boundary line to the place of beginning;

and all that area now included in New Mexico Grazing District No. 2 described as follows, which area is hereby excluded from New Mexico Grazing District No. 2:

Tps. 9 to 15 N., inclusive, R. 1 E., all; T. 16 N., R. 1 E., exclusive of the Jemez Indian Reservation;

T. 23 N., R. 1 E., secs. 5 to 8, inclusive;

T. 24 N., R. 1 E., secs. 4 to 9, secs. 16 to 21, and secs. 28 to 32, inclusive;

T. 25 N., R. 1 E., secs. 28 and 29; sec. 31, S $\frac{1}{2}$ ; secs. 32 and 33;

T. 26 N., R. 1 E., sec. 1, all;

Tps. 31 and 32 N., R. 1 E., all;

Tps. 9 to 11 N., inclusive, R. 2 E., those parts west of the Rio Grande;

Tps. 12 to 16 N., inclusive, R. 2 E., all;

T. 26 N., R. 2 E.,

Secs. 1 to 6 and secs. 10 to 14, inclusive;

Secs. 15, 22, and 23, those parts east of the Chama River;

Sec. 24, all;

T. 27 N., R. 2 E., all;

Tps. 9 to 12 N., inclusive, R. 3 E., those parts west of the Rio Grande;

Tps. 13 to 15 N., inclusive, R. 3 E., all;

T. 16 N., R. 3 E., that part exclusive of the Santa Fe National Forest;

T. 26 N., R. 3 E.,

Secs. 1 to 18, inclusive;

Sec. 19, lots 1 and 2, E $\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ ;

Sec. 20, N $\frac{1}{2}$ , SE $\frac{1}{4}$ ;

Secs. 21 to 28, inclusive;

Sec. 29, E $\frac{1}{2}$ ;

Secs. 33 to 36, inclusive;

T. 27 N., R. 3 E., all;

Tps. 13 and 14 N., R. 4 E., those parts west of the Rio Grande;

T. 15 N., R. 4 E., all;

T. 16 N., R. 4 E., that part exclusive of the Santa Fe National Forest;

T. 25 N., R. 4 E.,

Secs. 2, 3, 4, 9, and 10;

Sec. 11, W $\frac{1}{2}$ ;

T. 26 N., R. 4 E.,

Sec. 2, lots 3 and 4, S $\frac{1}{2}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ ;

Secs. 3 to 11 and 14 to 23, inclusive;

Sec. 25, lots 3 and 4, SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$ ;

Secs. 26 to 36, inclusive;

T. 27 N., R. 4 E.,

Secs. 1 to 3 and secs. 9 to 24, inclusive;

Sec. 25, W $\frac{1}{2}$ , W $\frac{1}{2}$ E $\frac{1}{2}$ , NE $\frac{1}{4}$ NE $\frac{1}{4}$ ;

Secs. 26 to 34, inclusive;

Sec. 35, N $\frac{1}{2}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ ;

Sec. 36, N $\frac{1}{2}$ NW $\frac{1}{4}$ ;

Tps. 14 and 15 N., R. 5 E., those parts west of the Rio Grande;

T. 16 N., R. 5 E., all;

T. 27 N., R. 5 E.,

Secs. 6, 7, and 18;

Sec. 19, lots 1, 2, 3, and 4, E $\frac{1}{2}$ W $\frac{1}{2}$ ;

T. 28 N., R. 5 E., sec. 31, all;

T. 16 N., R. 6 E., that part west of the Rio Grande;

T. 9 N., R. 1 W., secs. 10 to 15, inclusive;

T. 11 N., R. 1 W.,

Secs. 1 to 4, secs. 9 to 16, and secs. 21 to 27, inclusive;

Sec. 28, lots 1 and 2, NE $\frac{1}{4}$ NE $\frac{1}{4}$ ;

Tps. 12 to 18 N., inclusive, R. 1 W., all;

T. 19 N., R. 1 W., secs. 2 to 11, secs. 14 to 23, and secs. 26 to 35, inclusive;

T. 20 N., R. 1 W., secs. 2 to 11, secs. 14 to 23, and secs. 26 to 35, inclusive;

T. 21 N., R. 1 W.,

Secs. 4, 5, and 6;

Sec. 7, E $\frac{1}{2}$ ;

Secs. 8 and 9;

Secs. 14 to 17, inclusive;

Sec. 18, E $\frac{1}{2}$ ;

Sec. 19, E $\frac{1}{2}$ ;

Secs. 20 to 23 and secs. 26 to 35, inclusive;

T. 22 N., R. 1 W., secs. 4 to 9, secs. 16 to 21, and secs. 28 to 33, inclusive;

T. 23 N., R. 1 W.,

Secs. 1 to 12, inclusive;

Sec. 13, N $\frac{1}{2}$ ;

Secs. 14 to 22 and secs. 27 to 34, inclusive;

T. 24 N., R. 1 W.,

Sec. 1, all;

Sec. 2, lots 1 and 2, S $\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ ;

Sec. 10, E $\frac{1}{2}$ E $\frac{1}{2}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ ;

Secs. 11 to 15, inclusive;

Sec. 16, SE $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ ;

Sec. 21, E $\frac{1}{2}$ , SW $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ ;

Secs. 22 to 28, inclusive;

Sec. 29, S $\frac{1}{2}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NE $\frac{1}{4}$ ;

Sec. 30, S $\frac{1}{2}$ SE $\frac{1}{4}$ ;

Secs. 31 to 36, inclusive;

T. 25 N., R. 1 W., sec. 36, E $\frac{1}{2}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ ;

T. 31 N., R. 1 W., secs. 1 to 18, inclusive;

T. 32 N., R. 1 W., all;

T. 13 N., R. 2 W.,

Secs. 1 to 6 and secs. 8 to 16, inclusive;

Sec. 22, lots 1 and 2;

Secs. 23 and 24;

Tps. 14 to 20 N., inclusive, R. 2 W.;

T. 21 N., R. 2 W., secs. 1 to 10, secs. 15 to 22, and secs. 27 to 34, inclusive;

Tps. 24, 25, and 26 N., R. 2 W.;

Tps. 13 to 21 N., inclusive, R. 3 W.;

Tps. 24 and 25 N., R. 3 W.;

Tps. 9 and 10 N., R. 4 W., those parts exclusive of the Laguna Indian Reservation;

T. 11 N., R. 4 W.,

Secs. 19 to 22, inclusive;

Sec. 23, lots 6, 7, 8, and 9, S $\frac{1}{2}$ S $\frac{1}{2}$ ;

Sec. 24, lots 5, 6, 7, and 8, S $\frac{1}{2}$ S $\frac{1}{2}$ ;

Secs. 25 to 36, inclusive;

T. 13 N., R. 4 W., all;

Tps. 14 and 15 N., R. 4 W., those parts exclusive of the Cibola National Forest;

Tps. 16 to 21 N., inclusive, R. 4 W., all;

T. 27 N., R. 4 W., secs. 17 to 20, inclusive;

Tps. 9 and 10 N., R. 5 W., those parts exclusive of the Laguna Indian Reservation;

Tps. 11, 12, and 13 N., R. 5 W., all;

Tps. 14 and 15 N., R. 5 W., those parts exclusive of the Cibola National Forest;

Tps. 16 and 17 N., R. 5 W., all;

T. 21 N., R. 5 W., all;

Tps. 27 and 28 N., R. 5 W., all;

T. 29 N., R. 5 W., secs. 2 to 11, secs. 14 to 23, and secs. 26 to 35, inclusive;

T. 30 N., R. 5 W.,

Sec. 3, S $\frac{1}{2}$ ;

Sec. 4, S $\frac{1}{2}$ ;

Secs. 5 to 10, secs. 15 to 22, and secs. 27 to 34, inclusive;

T. 31 N., R. 5 W., secs. 5 to 8, secs. 17 to 20, and secs. 29 to 32, inclusive;

T. 32 N., R. 5 W.,

Secs. 7 and 8;

Sec. 9, lot 4, SW $\frac{1}{4}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ SW $\frac{1}{4}$ ;

Sec. 16, W $\frac{1}{2}$ W $\frac{1}{2}$ :

Secs. 17 to 20, inclusive;

Sec. 21, W $\frac{1}{2}$ W $\frac{1}{2}$ :

Sec. 28, W $\frac{1}{2}$ W $\frac{1}{2}$ :

Secs. 29 to 32, inclusive;

Sec. 33, W $\frac{1}{2}$ W $\frac{1}{2}$ :

Tps. 9 and 10 N., R. 6 W., those parts exclusive of the Laguna Indian Reservation;

Tps. 11 and 12 N., R. 6 W.;

Tps. 13, 14, and 15 N., R. 6 W., those parts exclusive of the Cibola National Forest;

T. 16 N., R. 6 W., all;

Tps. 23 to 32 N., inclusive, R. 6 W., all;

T. 7 N., R. 7 W., all;

Tps. 8, 9, and 10 N., R. 7 W., those parts exclusive of the Pueblo Indian Reservations;

Tps. 11 to 14 N., inclusive, R. 7 W., those parts exclusive of the Cibola National Forest;

Tps. 15 and 16 N., R. 7 W., all;

Tps. 24 to 32 N., inclusive, R. 7 W.;

Tps. 7 to 10 N., inclusive, R. 8 W.;

T. 11 N., R. 8 W., secs. 25 to 36, inclusive;

Tps. 12, 13, and 14 N., R. 8 W., those parts exclusive of the Cibola National Forest;

Tps. 15 and 16 N., R. 8 W., all;

Tps. 28 to 32 N., inclusive, R. 8 W., all;

Tps. 9 and 10 N., R. 9 W., all;

T. 11 N., R. 9 W., secs. 4 to 9, secs. 16 to 21, and secs. 25 to 36, inclusive;

T. 12 N., R. 9 W., secs. 4 to 9, secs. 16 to 21, and secs. 28 to 33, inclusive;

T. 13 N., R. 9 W., secs. 1 to 24 and secs. 28 to 33, inclusive;

T. 14 N., R. 9 W., secs. 3 to 10, secs. 15 to 22, and secs. 25 to 36, inclusive;

Tps. 15 and 16 N., R. 9 W., all;

Tps. 29 to 32 N., inclusive, R. 9 W.;

Tps. 9 to 12 N., inclusive, R. 10 W.;

Tps. 26 to 32 N., inclusive, R. 10 W.;

Tps. 7 and 8 N., R. 11 W., all;

T. 10 N., R. 11 W., secs. 1 to 3 and secs. 10 to 15, inclusive;

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T. 11 N., R. 11 W., secs. 1 to 3, secs. 10 to 15, secs. 22 to 27, and secs. 34 to 36, inclusive; T. 12 N., R. 11 W., all; Tps. 27 to 32 N., inclusive, R. 11 W., all; Tps. 6 to 8 N., inclusive, R. 12 W., all; Tps. 29 to 32 N., inclusive, R. 12 W.; Tps. 6 to 9 N., inclusive, R. 13 W., all; T. 13 N., R. 13 W., all; Tps. 29 to 32 N., inclusive, R. 13 W., all; T. 13 N., R. 14 W., secs. 1 to 5 and secs. 8 to 17, inclusive; T. 29 N., R. 14 W., that part exclusive of the Navajo Indian Reservation; T. 30 N., R. 14 W., all; T. 11 N., R. 15 W., secs. 25 to 36, inclusive; T. 14 N., R. 15 W., that part exclusive of the Cibola National Forest and the Fort Wingate Military Reservation; T. 29 N., R. 15 W., that part exclusive of the Navajo Indian Reservation; T. 30 N., R. 15 W., all; T. 11 N., R. 16 W., sec. 25, all; sec. 26, SE $\frac{1}{4}$ ; secs. 33 to 36, inclusive; Tps. 29 and 30 N., R. 16 W., those parts exclusive of the Navajo Indian Reservation.

New Mexico Grazing District No. 2 is hereby further modified by eliminating therefrom the following-described lands:

## NEW MEXICO

## New Mexico Principal Meridian

T. 26 N., R. 2 E., sec. 23, that part west of the Chama River; T. 9 N., R. 1 W., sec. 7; T. 11 N., R. 16 W., sec. 26, N $\frac{1}{2}$ , SW $\frac{1}{4}$ .

The Federal Range Code, as amended, shall remain effective as to the above-listed lands heretofore included in New Mexico Grazing District No. 2, and shall be effective as to the lands not previously a part of New Mexico Grazing District No. 2 from and after the date of the publication of this order in the FEDERAL REGISTER: Provided, That the lands not previously a part of the said grazing district will not be subject to the provisions of section 8, paragraphs (b), (d), (e), and (f) of the said code until one year from the date of publication of this order in the FEDERAL REGISTER.

E. K. BURLEW,

Acting Secretary of the Interior.

[F. R. Doc. 41-4421; Filed, June 20, 1941; 9:45 a. m.]

## TITLE 47—TELECOMMUNICATION

## CHAPTER I—FEDERAL COMMUNICATIONS COMMISSION

## PART 4—RULES GOVERNING BROADCAST SERVICES OTHER THAN STANDARD BROADCAST

The Commission, on June 17, 1941, effective immediately, modified the Rules governing STL broadcast stations<sup>1</sup> as follows:

At each place in which the designation "STL" appears in §§ 4.31-4.36 inclusive, of the Commission's Rules and Regulations, the designation "STL" is hereby stricken and the designation "ST" substituted therefor.

<sup>1</sup> 6 F.R. 1450, 6 F.R. 2241.

Footnote No. 1 appended to § 4.31 of the Rules is hereby amended to read as follows:

<sup>1</sup> The abbreviation "ST" is derived from "studio-transmitter".

(Sec. 4 (1), 48 Stat. 1068; 47 U.S.C. 154 (1))

By the Commission.

[SEAL]

T. J. SLOWIE,  
Secretary.

[F. R. Doc. 41-4410; Filed, June 20, 1941; 9:19 a. m.]

## PART 9—RULES AND REGULATIONS GOVERNING AVIATION SERVICES

The Commission, on June 17, 1941, effective immediately, amended § 9.73 (c)<sup>1</sup> as follows:

<sup>1</sup> 9.73 Frequencies available for assignment to chain systems.

(c) Southern transcontinental chain and feeders (Brown)—Available for aeronautical and aircraft stations:

Delete Footnote 16 applying to the frequency 5480 kilocycles, and substitute Footnote 11 as follows:

<sup>1</sup> For that portion of the Brown Chain between New York, New York, and Montreal, Canada.

Available for aeronautical fixed stations:

Delete Footnote 16 applying to 5425 kilocycles and substitute Footnote 11 as above. Delete Footnote 18 applying to 3050 kilocycles and substitute Footnote 19 as follows:

<sup>1</sup> For that portion of the Brown Chain between New York, New York, and Toronto, Canada.

(Sec. 4 (1), 48 Stat. 1068; 47 U.S.C. 154 (1); sec. 303 (c) 48 Stat. 1082; U.S.C. 303 (c))

By the Commission.

[SEAL]

T. J. SLOWIE,  
Secretary.

[F. R. Doc. 41-4411; Filed, June 20, 1941; 9:19 a. m.]

## PART 43—FILING OF CONTRACTS, PERIODIC REPORTS, ETC.

The Commission, on June 17, 1941, effective immediately, prescribed an annual report form for Class A and Class B Radio-telegraph Carriers to be known as Annual Report Form R.<sup>2</sup>

By the Commission.

[SEAL]

T. J. SLOWIE,  
Secretary.

[F. R. Doc. 41-4412; Filed, June 20, 1941; 9:19 a. m.]

<sup>1</sup> 6 F.R. 1450.

<sup>2</sup> Filed as part of the original document.

## TITLE 49—TRANSPORTATION AND RAILROADS

## CHAPTER I—INTERSTATE COMMERCE COMMISSION

[Ex Parte No. MC-29]

## REGULATIONS GOVERNING SPECIAL OR CHARTERED PARTY SERVICE

At a session of the Interstate Commerce Commission, Division 5, held at its office in Washington, D. C., on the 29th day of May, A. D. 1941.

It appearing, that on April 7, 1939, the Commission entered upon an investigation into the matter of rules and regulations governing the transportation of special or chartered parties by common carriers by motor vehicle;

And it further appearing, that a full investigation of such matters and things has been made, and said division, on the date hereof, has made and filed a report<sup>1</sup> herein containing its findings of fact and conclusions thereon, which said report is hereby referred to and made a part hereof:

*It is ordered, That the rules set forth in the Appendix to said report, governing the transportation of special or chartered parties by common carriers by motor vehicle of passengers, subject to the provisions of the Interstate Commerce Act, be, and they are hereby, prescribed and promulgated to become effective on and after August 4, 1941.*

By the Commission, division 5.

[SEAL]

W. P. BARTEL,  
Secretary.

## APPENDIX

## RULES AND REGULATIONS PRESCRIBED UNDER SECTION 208 (C) OF THE INTERSTATE COMMERCE ACT, GOVERNING THE TRANSPORTATION OF SPECIAL OR CHARTERED PARTIES BY COMMON CARRIERS BY MOTOR VEHICLE

## Rule I

*Applicability of rules.* These rules shall apply to all common carriers of passengers authorized by section 208 (c) of the Interstate Commerce Act, to transport special or chartered parties as an incident to the right to engage in the transportation of passengers by motor vehicle in interstate or foreign commerce over a regular route or routes and between fixed termini, whether such regular-route operation is authorized by a certificate of public convenience and necessity issued by the Commission, under the first proviso of section 206 (a) or under 207 (a) of the Interstate Commerce Act.

These rules shall not be applicable to common carriers of passengers authorized by a certificate of public convenience and necessity to perform special or charter operations or both, within a specified territory or from, to, or between specific points under the provisions of the first proviso of section 206 (a) of

<sup>1</sup> Filed as part of the original document.

the act, or under the proviso of section 207 (a) thereof, which specific operations shall be limited strictly to the authority described in the certificate of each carrier so engaged.

#### Rule II

**Definitions.** The term "special or chartered party", as used in these regulations, means a group of persons who, pursuant to a common purpose and under a single contract, and at a fixed charge for the vehicle in accordance with the carrier's tariff, lawfully on file with the Commission, have acquired the exclusive use of a passenger carrying motor vehicle to travel together as a group to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the chartered group after having left the place of origin.

The term "regular route or routes", as used in these regulations, means the specific highway or highways over which a motor common carrier of passengers is authorized to operate between fixed termini.

#### Rule III

**Origin territory.** Any common carrier of passengers by motor vehicle subject to these rules may transport special or chartered parties (1) which originate at any point or points on the regular route or routes, or at any off-route point or points, authorized to be served by such carrier, or (2) which originate at any point or points within the territory served by its regular route or routes.

#### Rule IV

**Destination territory.** Common carriers of passengers by motor vehicle subject to these rules may transport special or chartered parties in interstate or foreign commerce to any place or point in the United States. Special or chartered parties may not be transported from the destination territory described in this rule to the origin territory described in Rule III, except on return movement of the same special or charter party as provided therein.

#### Rule V

**General provisions.** Every common carrier of passengers by motor vehicle, subject to these rules shall be governed by the following general provisions:

(1) Carriers shall publish in tariffs, lawfully on file with this Commission, reasonable rates or charges applicable in connection with the transportation of special or chartered parties within the meaning of section 208 (c) for deadhead mileage which shall be the mileage traversed by the bus without passengers from the nearest point at which equipment is held out to be available to the place where the chartered party originates and from the place of discharge of such party to the nearest point where equipment is held out to be available. Such tariffs

shall name the points at which the carrier holds out to have equipment available for special or chartered party service and no equipment shall be held out as available at any point not an authorized on-route or off-route point.

(2) Special or chartered parties may be transported on an all-expense basis, provided that the tariffs of carriers offering such service, lawfully on file with the Commission, publish transportation rates or charges separately from the charges for meals, hotel accommodations, or other incidental expenses.

(3) Common carriers of passengers subject to these rules shall comply with section 215 of the act and our rules and regulations thereunder governing the filing and approval of surety bonds and policies of insurance, and shall designate and file with the board of each State in which they transport special or chartered parties and with this Commission, the name and address of a person upon whom notices, orders, and process may be served as provided in section 221 (a) and (c) of the act.

#### Rule VI

**Limitations of service.** No common carrier of passengers by motor vehicle subject to these rules shall transport special or chartered parties, as herein defined, between the same points or over the same route so frequently as to constitute a regular scheduled or non-scheduled service.

No common carrier of passengers by motor vehicle subject to these rules shall transport passengers to whom individual tickets have been sold or with whom separate and individual transportation arrangements have been made (1) from or to any point or points except those upon its regular route or routes or authorized to be served as off-route points, or (2) over any route or routes other than those so authorized to be served by such carrier. The transportation of any passengers under any such arrangements by any such carrier to or from any point or points not on the regular route or routes of such carrier or to or from any point not authorized to be served as an off-route point, or over any route or routes other than those authorized to be served by such carrier, except as a member of a special or chartered party as herein defined, is not authorized and is hereby forbidden. The provisions of this paragraph shall not be construed as restricting in any way special or charter operations referred to in the second paragraph of Rule I.

No common carrier of passengers by motor vehicle subject to these rules authorized to perform seasonal operations over regular routes may transport special or chartered parties except during the period in which such regular-route operations may be performed.

[F. R. Doc. 41-4433; Filed, June 20, 1941;  
11:17 a. m.]

#### Notices

#### WAR DEPARTMENT.

[Contract No. W-761-ORD-1912]

#### SUMMARY OF CONTRACT FOR SUPPLIES

CONTRACTOR: NATIONAL TUBE COMPANY

Contract for: \* \* \* Bomb-Demolition, \* \* \*

Amount: \$2,448,775.00.

Place: Pittsburgh Ordnance District, Pittsburgh, Pa.

The ammunition components to be obtained by this instrument are authorized by, are for the purposes set forth in, and are chargeable to Procurement Authority ORD 9208 P11-02 A1005-01, the available balance of which is sufficient to cover the cost thereof.

This contract, entered into this 31st day of May 1941.

**Scope of this contract.** The contractor shall furnish and deliver \* \* \* Bomb-Demolition, \* \* \*, for the consideration of two million four hundred forty eight thousand seven hundred and seventy five dollars (\$2,448,775.00), in strict accordance with the specifications, schedules and drawings.

**Changes.** Where the supplies to be furnished are to be specially manufactured in accordance with drawings and specifications, the contracting officer may at any time, by a written order, and without notice to the sureties, make changes in the drawings or specifications, except Federal Specifications. Changes as to shipment and packing of all supplies may also be made as above provided.

**Delays—Damages.** If the contractor refuses or fails to make deliveries of the materials or supplies within the time specified in Article 1, or any extension thereof, the Government may by written notice terminate the right of the contractor to proceed with deliveries or such part or parts thereof as to which there has been delay.

**Payments.** The contractor shall be paid, upon the submission of properly certified invoices or vouchers, the prices stipulated herein for articles delivered and accepted or services rendered, less deductions, if any, as herein provided. Payments will be made on partial deliveries if accepted by the Government when requested by the contractor, whenever such payments would equal or exceed either \$1,000 or 50 percent of the total amount of the contract.

**Quantities.** The Government reserves the right to increase the quantity on this contract by as much as \* \* \* %, and at the unit price specified in Article 1, such option to be exercised within \* \* \* days from the date of this contract.

**Termination when contractor not in default.** This contract is subject to

termination by the Government at any time as its interests may require.

*Place of Manufacture.* The contractor will perform the work under this contract in the factory or factories listed below:

Contractor's Plant, Christy Park Works, McKeesport, Pa.

This contract is authorized by the Act of July 2, 1940. (Public, No. 705, 76th Congress).

FRANK W. BULLOCK,  
Major, Signal Corps,  
Assistant to the Director of  
Purchases and Contracts.

[F. R. Doc. 41-4417; Filed, June 20, 1941;  
9:44 a. m.]

#### DEPARTMENT OF THE INTERIOR.

##### Bituminous Coal Division.

[Order No. 327]

##### AN ORDER DESIGNATING A SUCCESSOR TO THE PRESENT EMPLOYEES' MEMBER OF THE RESPECTIVE DISTRICT BOARDS

It appearing that the term of office of the employees' member of each of the respective district boards designated in Order No. 277, and amendments thereto, will expire on or about June 22, 1941; and

It further appearing that the Director on or about May 26, 1941, transmitted to the United Mine Workers of America and to the Progressive Mine Workers of America requests that, on or before June 15, 1941, either organization file with the Director, for each district in which it represents the preponderant number of employees in the industry, the name of a person selected by said organization for designation as successor to the present employees' member of the district board for that district, and that on or about May 26, 1941, the Director requested each district board to submit, on or before June 15, 1941, any pertinent information and data available to the board concerning the organization of employees which represents the preponderant number of employees in the industry in the district; and

It further appearing that the United Mine Workers of America is the only organization of employees in the bituminous coal industry which has filed with the Division the names of persons selected by it to succeed the present employees' member of each of the district boards;

It is found and ordered as follows:

1. The Director finds that the United Mine Workers of America is the organization of employees in the bituminous coal industry representing the preponderant number of employees in such industry in each of the districts as defined in the Bituminous Coal Act of 1937.

2. The Director finds that the following named persons have been duly selected by such organization to succeed the present employees' member of each

of the respective district boards provided for under said Act:

District 1—Eastern Pennsylvania: James Mark, Miners' Building, Clearfield, Pennsylvania.

District 2—Western Pennsylvania: P. T. Fagan, 1208 Commonwealth Building, Pittsburgh, Pennsylvania.

District 3—Northern West Virginia: C. F. Davis, Commercial Building, Fairmont, West Virginia.

District 4—Ohio: John Owens, 85 East Gay Street, Columbus, Ohio.

District 5—Michigan: John Hatton, 1527 Marquette Street, Saginaw, Michigan.

District 6—Panhandle: George W. Savage, 85 East Gay Street, R. 1006, Columbus, Ohio.

District 7—Southern Numbered 1: William Blizzard, Box 1332, Charleston, West Virginia.

District 8—Southern Numbered 2: Samuel Caddy, 1408 First National Bank Building, Lexington, Kentucky.

District 9—West Kentucky: Edward J. Morgan, Madisonville, Kentucky.

District 10—Illinois: Ray Edmundson, United Mine Workers' Building, Springfield, Illinois.

District 11—Indiana: Louis Austin, Indiana Theater Building, 679 Ohio Street, Terre Haute, Indiana.

District 12—Iowa: Louis Boldrini, United Mine Workers' Building, Albia, Iowa.

District 13—Southeastern: William Mitch, 517 Comer Building, Birmingham, Alabama.

District 14—Arkansas - Oklahoma: David Fowler, 414 Metropolitan Building, Muskogee, Oklahoma.

District 15—Southwestern: Henry Al-lai, United Mine Workers' Building, Pittsburgh, Kansas.

District 16—Northern Colorado: O. F. Nigro, Box 1466, Denver, Colorado.

District 17—Southern Colorado: Frank Hefferly, 315 Security Building, Denver, Colorado.

District 18—New Mexico: Eben Jones, 736 South 5th Street, Raton, New Mexico.

District 19—Wyoming: James Morgan, 3210 Dillon Avenue, Cheyenne, Wyoming.

District 20—Utah: Alfred Carey, 817 Center Street, Rock Springs, Wyoming.

District 22—Montana: W. A. Boyle, Box 1257, Billings, Montana.

District 23—Washington: Richard Francis, 1518 Smith Tower, Seattle, Washington.

3. It is ordered that the above-named persons be, and they are hereby, confirmed as members of the district boards for the several districts set opposite their respective names; that each of them shall assume the duties of his office upon the expiration of the term of office of the present employees' member of each of the respective boards; and that they shall thereupon be entitled to the rights and privileges and subject to the obligations of district board members.

4. The term of district board members appointed hereunder shall be for two years and until their successors are qualified, unless such appointments are previously terminated by further order of the Director in accordance with the provisions of this order or of said Act.

A copy of this order, duly certified, shall constitute the credentials of each district board member named herein.

Dated: June 19, 1941.

[SEAL]

H. A. GRAY,  
Director.

[F. R. Doc. 41-4428: Filed, June 20, 1941;  
10:06 a. m.]

[Docket No. 1605-FD]

#### IN THE MATTER OF WALTER HALL, DEFENDANT, DISTRICT NO. 12

##### CEASE AND DESIST ORDER

A complaint dated February 19, 1941, pursuant to the provisions of sections 4 II (j) and 5 (b) of the Bituminous Coal Act of 1937, having been filed by the Bituminous Coal Producers Board for District No. 12, as complainant, with the Bituminous Coal Division alleging the defendant violated the effective minimum prices and the marketing rules and regulations by selling to various purchasers at his mine No. 375, six hundred (600) tons of Standard Lump coal (size group 2) at the mine price of \$2.25 per ton, while the effective minimum price for such coal at the mine of the defendant at the time such shipments were made was \$2.65 per ton.

The defendant having by stipulation made April 18, 1941, a true copy of which is annexed hereto and made a part hereof, admitted the truth of the allegations of said complaint and consented to the making and entry of this order:

The defendant having by said stipulation further stipulated and agreed that neither such stipulation nor this order shall constitute a waiver by or on behalf of any person entitled to file a complaint under section 4 II (j) and 5 of the Act, or either of them, of any right, penalty or forfeiture which they may respectively have against the defendant by reason of any violation other than that alleged in the complaint herein, or a waiver by or on behalf of any code member of any right which he may have against the defendant pursuant to section 5 (d) of the Act in respect to the violations alleged in the complaint herein;

*It is ordered*, That the defendant, his representatives, agents, servants, employees, and attorneys, and all persons acting or claiming to act in his behalf or interest, cease and desist and they hereby are permanently enjoined and restrained from violating the code, the effective minimum prices and the marketing rules and regulations.

*It is further ordered*, That the Division in its discretion may apply to the Circuit

Court of Appeals of the United States within any circuit where such defendant resides and carries on business for the enforcement hereof.

Dated: June 19, 1941.

[SEAL]

H. A. GRAY,  
Director.

[F. R. Doc. 41-4423; Filed, June 20, 1941;  
10:04 a. m.]

[Docket No. 1695-FD]

**IN THE MATTER OF PROCEEDINGS TO DETERMINE IF CERTAIN REGISTERED DISTRIBUTORS ARE BONA FIDE MERCHANTS ACTIVELY, REGULARLY, AND CONTINUOUSLY ENGAGED IN THE BUSINESS OF PURCHASING COAL FOR RESALE AND ACTUALLY RESELLING IT IN NOT LESS THAN CARGO OR RAILROAD CARLOAD LOTS; AND FOR THE REVOCATION OF THE REGISTRATION OF DISTRIBUTORS WHO ARE NOT SO ENGAGED**

ORDER OF DISMISSAL AS TO H. A. GRIFFITH

It now appears from information in the possession of the Division that H. A. Griffith, South Pittsburg, Tennessee, a Registered Distributor, Certificate Number 3738, listed in Exhibit "A" in the Order to Show Cause and Notice of Hearing in this docket, dated May 26, 1941, is actively, regularly and continuously engaged in the business of purchasing coal for resale and reselling it in not less than cargo or railroad carload lots within the meaning of § 304.13 of the Rules and Regulations for the Registration of Distributors.

*It is therefore ordered, That the proceedings in Docket No. 1695-FD be, and they are hereby dismissed without prejudice as to H. A. Griffith, South Pittsburg, Tennessee, Registered Distributor, Certificate Number 3738.*

Dated: June 19, 1941.

[SEAL]

H. A. GRAY,  
Director.

[F. R. Doc. 41-4424; Filed, June 20, 1941;  
10:05 a. m.]

[Docket No. A-196]

**IN THE MATTER OF THE PETITION OF TUBE CITY COLLIERIES, INC., FOR A REDUCTION IN THE PRICE OF SIZE GROUP 10 ( $\frac{3}{8}$ " x 0 RAW SLACK) COAL PRODUCED AT ITS HUBBARD MINE (MINE INDEX NO. 93) IN DISTRICT NO. 2, FOR SHIPMENT INTO MARKET AREA 13**

#### NOTICE OF AND ORDER FOR HEARING

A petition, seeking relief under section 4 II (d) of the Bituminous Coal Act of 1937, having been filed by the above party, requesting that the price classification for coals in Size Group 10 produced at petitioner's Hubbard Mine (Mine Index No. 93) be changed from "D" to "E"; and

Upon request of the petitioner, several postponements of the hearing scheduled originally for December 9, 1940, having been granted; and

It appearing that petitioner has failed to prosecute this proceeding with reasonable diligence;

*It is, therefore, ordered, That a hearing be held in the above-entitled matter at 10 a. m., on July 16, 1941, at the place and before the officers previously designated, or, in the alternative, that petitioner then show cause why its petition should not be dismissed.*

*It is further ordered, That the time for filing petitions of intervention be, and it is hereby, extended to July 11, 1941.*

The matter concerned herewith is in regard to the coordination of the coals in Size Group 10 produced at petitioner's Hubbard Mine (Mine Index No. 93) and the Terminal No. 3 and 8 Mines (Mine Index Nos. 224 and 222, respectively) operated by Newell G. Alford and W. Blakslee, Receivers for the Pittsburgh Terminal Coal Corporation by reducing the price classification from "D" to "E" for coals in Size Group 10 produced at petitioner's Hubbard Mine or increasing the price classification from "E" to "D" for coals in Size Group 10 produced at the Terminal No. 3 and 8 Mines referred to above.

In all other respects the original Notice of and Hearing in this proceeding, dated November 26, 1940, shall remain in full force and effect.

Dated: June 19, 1941.

[SEAL]

H. A. GRAY,  
Director.

[F. R. Doc. 41-4422; Filed, June 20, 1941;  
10:04 a. m.]

[Docket No. A-522]

**PETITION OF THE MONITOR COAL COMPANY, A CODE MEMBER IN DISTRICT NO. 4, FOR REVISION OF THE EFFECTIVE MINIMUM PRICES OF COAL FOR SALE TO THE PENNSYLVANIA RAILROAD**

#### ORDER OF THE DIRECTOR DENYING PERMANENT RELIEF

An original petition having been filed with the Bituminous Coal Division on December 27, 1940, by the Monitor Coal Company, a Code Member in District 4, pursuant to section 4 II (d) of the Bituminous Coal Act of 1937, requesting reductions in the effective minimum price for the mine run coals of its Monitor Mine (Mine Index No. 162) for shipments to the Pennsylvania Railroad for railroad locomotive fuel use, from \$2.05 to \$1.95 per net ton;

Pursuant to appropriate notice, a public hearing having been held in this matter on February 14, 1941, before a duly designated Examiner of the Bituminous Coal Division, at a hearing room of the Division, in Washington, D. C., at which all interested parties were afforded an opportunity to be present, adduce evidence, cross-examine witnesses and otherwise be heard;

Temporary relief pending final disposition of the original petition having been denied by Order of the Acting Director

dated January 23, 1941; the preparation and filing of a report by the Examiner having been waived and the matter thereupon having been submitted to the Acting Director; the Acting Director having made Findings of Fact and Conclusions of Law and having rendered an Opinion in this matter, which are filed herewith.

*Now, therefore, it is ordered, That the prayer for relief in the original petition of the Monitor Coal Company filed on December 27, 1940, be and the same is hereby denied.*

Dated: June 19, 1941.

[SEAL]

H. A. GRAY,  
Director.

[F. R. Doc. 41-4427; Filed, June 20, 1941;  
10:06 a. m.]

[Docket No. A-598]

**PETITION OF DISTRICT BOARD 17 FOR REVISION OF THE PRICE CLASSIFICATIONS AND MINIMUM PRICES FOR CERTAIN COALS IN DISTRICT 17 AND FOR CHANGES IN CERTAIN MARKET AREAS THEREIN, PURSUANT TO SECTION 4 II (d) OF THE BITUMINOUS COAL ACT OF 1937**

#### ORDER CORRECTING TYPOGRAPHICAL ERROR

A typographical error having occurred in the Memorandum Opinion and Order Granting Temporary Relief in Part and Correcting Errors in the Transcript issued herein on May 28, 1941;

*It is ordered, That said Memorandum Opinion and Order be, and the same hereby is, amended by striking from the paragraph numbered (2) on page 2 thereof the number "213" and substituting therefor the number "219", so that the paragraph shall read: "(2) Revision of the boundaries of Market Areas 219, 221, 222, 224 and 246."*

Dated: June 19, 1941.

[SEAL]

H. A. GRAY,  
Director.

[F. R. Doc. 41-4426; Filed, June 20, 1941;  
10:05 a. m.]

[Docket No. A-869]

**PETITION OF DOMINICK MARRARA, A CODE MEMBER IN DISTRICT 3, FOR THE ESTABLISHMENT OF PRICE CLASSIFICATIONS AND MINIMUM PRICES FOR THE COALS PRODUCED AT HIS MARRARA MINE (MINE INDEX NO. 204) IN DISTRICT NO. 3, PURSUANT TO SECTION 4 II (d) OF THE BITUMINOUS COAL ACT OF 1937**

#### ORDER DISMISSING PETITION

An original petition having been filed in this proceeding by Dominick Marrara, a code member in District 3, requesting the establishment of price classifications and minimum prices for coals produced at his Marrara mine (Mine Index No. 204); and

By Order of the Director in Docket No. A-884 the same price classifications and minimum prices having been established for such coals as were requested by petitioner herein;

## FEDERAL REGISTER, Saturday, June 21, 1941

*It is therefore ordered.* That the original petition in this proceeding be, and it is hereby, dismissed.

Dated: June 19, 1941.

[SEAL]

H. A. GRAY,  
Director.

[F. R. Doc. 41-4425; Filed, June 20, 1941;  
10:05 a. m.]

## Bureau of Reclamation.

FIRST FORM RECLAMATION WITHDRAWAL  
ALTUS PROJECT, OKLAHOMA

MAY 29, 1941.

## The SECRETARY OF THE INTERIOR.

SIR: In connection with the authority vested in you by the Act of June 28, 1934 (48 Stat. 1269) as amended, it is recommended that the following described lands be withdrawn from public entry under the first form withdrawal as provided in section 3, Act of June 17, 1902 (32 Stat. 388).

ALTUS PROJECT, OKLAHOMA

Indian Meridian

T. 5 N., R. 20 W., Sec. 34, NE $\frac{1}{4}$ , (lots 5, 6, and  
W $\frac{1}{2}$  NE $\frac{1}{4}$ )

Respectfully,

JOHN C. PAGE,  
Commissioner.

I concur: June 9, 1941.

FRED W. JOHNSON,  
Commissioner of the General  
Land Office.

DEPARTMENT OF THE INTERIOR,  
June 13, 1941.

Approved and the change as recommended is hereby ordered. The Commissioner of the General Land Office will cause the records of his office and the local land office to be noted accordingly.

OSCAR L. CHAPMAN,  
Acting Under Secretary.

[F. R. Doc. 41-4420; Filed, June 20, 1941;  
9:45 a. m.]

## DEPARTMENT OF AGRICULTURE.

## Surplus Marketing Administration.

[Docket No. AO 156]

NOTICE OF HEARING WITH RESPECT TO A  
PROPOSED MARKETING AGREEMENT AND A  
PROPOSED ORDER REGULATING THE  
HANDLING OF IRISH POTATOES GROWN IN THE  
COUNTIES OF YAKIMA, KITTITAS, BENTON,  
GRANT, SKAGIT, SNOHOMISH, WHATCOM,  
AND CLARK IN THE STATE OF WASHINGTON

Notice is hereby given of a hearing to be held in the Junior High School Auditorium, Ellensburg, Washington, beginning at 9:30 a. m. P. S. T., on July 7, 1941, relative to a proposed marketing agreement and a proposed order regulating such handling of Irish potatoes grown in the counties of Yakima, Kittitas, Benton, Grant, Skagit, Snohomish, Whatcom, and Clark in the State of

Washington as is in the current of, or as directly burdens, obstructs, or affects, interstate or foreign commerce.

This notice is given pursuant to the provisions of Public Act No. 10, 73d Congress, as amended and as reenacted and amended by the Agricultural Marketing Agreement Act of 1937, as amended, and of the General Regulations, Series A, No. 1, as amended, of the Agricultural Adjustment Administration, United States Department of Agriculture.

This public hearing is for the purpose of receiving evidence (a) as to the general economic conditions which may necessitate regulation in order to effectuate the declared policy of the act and (b) as to the specific provisions which a marketing agreement and order should contain.

The proposed marketing agreement and the proposed order provide, in similar terms, a plan for the regulation of the aforesaid handling of Irish potatoes, and include, among other matters relating to such regulation, provisions for: (1) the establishment of an Administrative Committee consisting of 10 members; (2) the levying of assessments to cover expenses of the committee incident to the administration of such program; (3) the regulation of shipments by grades, sizes, or qualities, or combinations thereof; (4) inspection of shipments by an authorized representative of the Federal-State Inspection Service; and (5) reports by handlers to the Administrative Committee.

Copies of the proposed marketing agreement and order may be obtained from the Hearing Clerk, Office of the Solicitor, United States Department of Agriculture, in Room 0310 South Building, Washington, D. C., or may be there inspected.

Dated: June 19, 1941.

[SEAL] PAUL H. APPLEBY,  
Acting Secretary of Agriculture.

[F. R. Doc. 41-4430; Filed, June 20, 1941;  
10:57 a. m.]

[Docket No. AO 157]

NOTICE OF HEARING WITH RESPECT TO A  
PROPOSED MARKETING AGREEMENT AND A  
PROPOSED ORDER REGULATING THE  
HANDLING OF IRISH POTATOES GROWN IN THE  
COUNTIES OF DESCHUTES, CROOK, AND  
KLAMATH IN THE STATE OF OREGON, AND  
MODOC AND SISKIYOU IN THE STATE OF  
CALIFORNIA

Notice is hereby given of a hearing to be held in the Auditorium of the Christian Church, Gering, Nebraska, beginning at 9:30 a. m., m. s. t., on July 9, 1941, relative to a proposed marketing agreement and a proposed order regulating such handling of Irish potatoes grown in the counties of Scotts Bluff, Sioux, Morrill, Banner, Kimball, Cheyenne, Box Butte, Dawes, Sheridan, Garden, and Duell in the State of Nebraska and the counties of Goshen, Laramie, Platte, Niobrara, Park, and Converse in the State of Wyoming as is in the cur-

rent of, or as directly burdens, obstructs, or affects, interstate or foreign commerce.

This notice is given pursuant to the provisions of Public Act No. 10, 73d Congress, as amended and as reenacted and amended by the Agricultural Marketing Agreement Act of 1937, as amended, and of the General Regulations, Series A, No. 1, as amended, of the Agricultural Adjustment Administration, United States Department of Agriculture.

This public hearing is for the purpose of receiving evidence (a) as to the general economic conditions which may necessitate regulation in order to effectuate the declared policy of the act and (b) as to the specific provisions which a marketing agreement and order should contain.

The proposed marketing agreement and the proposed order provide, in similar terms, a plan for the regulation of the aforesaid handling of Irish potatoes, and include, among other matters relating to such regulation, provisions for: (1) the establishment of an Administrative Committee consisting of 11 members; (2) the levying of assessments to cover expenses of the committee incident to the administration of such program; (3) the regulation of shipments by grades, sizes, or qualities, or combinations thereof; (4) inspection of shipments by an authorized representative of the Federal-State Inspection Service; and (5) reports by handlers to the Administrative Committee.

Copies of the proposed marketing agreement and order may be obtained from the Hearing Clerk, Office of the Solicitor, United States Department of Agriculture, in Room 0310 South Building, Washington, D. C., or may be there inspected.

[SEAL] PAUL H. APPLEBY,  
Acting Secretary of Agriculture.

Dated: June 19, 1941.

[F. R. Doc. 41-4431; Filed, June 20, 1941;  
10:57 a. m.]

[Docket No. AO 158]

NOTICE OF HEARING WITH RESPECT TO A  
PROPOSED MARKETING AGREEMENT AND A  
PROPOSED ORDER REGULATING THE  
HANDLING OF IRISH POTATOES GROWN IN THE  
COUNTIES OF DESCHUTES, CROOK, AND  
KLAMATH IN THE STATE OF OREGON, AND  
MODOC AND SISKIYOU IN THE STATE OF  
CALIFORNIA

Notice is hereby given of a hearing to be held in the Circuit Courtroom, County Courthouse, Klamath Falls, Oregon, beginning at 9:30 a. m., P. S. T., on July 10, 1941, relative to a proposed marketing agreement and a proposed order regulating such handling of Irish potatoes grown in (a) the counties of Deschutes, Crook, and Klamath in the State of Oregon and (b) the counties of Modoc and Siskiyou in the State of California as is in the current of, or as directly burdens, obstructs, or affects, interstate or foreign commerce.

This notice is given pursuant to the provisions of Public Act, No. 10, 73d Congress, as amended and as reenacted and amended by the Agricultural Marketing Agreement Act of 1937, as amended, and of the General Regulations, Series A, No. 1, as amended, of the Agricultural Adjustment Administration, United States Department of Agriculture.

This public hearing is for the purpose of receiving evidence (a) as to the general economic conditions which may necessitate regulation in order to effectuate the declared policy of the act and (b) as to the specific provisions which a marketing agreement and order should contain.

The proposed marketing agreement and the proposed order provide, in similar terms, a plan for the regulation of the aforesaid handling of Irish potatoes, and includes, among other matters relating to such regulation, provisions for: (1) the establishment of an Administrative Committee consisting of 9 members; (2) the levying of assessments to cover expenses of the committee incident to the administration of such program; (3) the regulation of shipments by grades, sizes, qualities, or combinations thereof; (4) inspection of shipments by an authorized representative of the Federal-State Inspection Service; and (5) reports by handlers to the Administrative Committee.

Copies of the proposed marketing agreement and order may be obtained from the Hearing Clerk, Office of the Solicitor, United States Department of Agriculture, in Room 0310 South Building, Washington, D. C., or may be there inspected.

Dated: June 19, 1941.

[SEAL] PAUL H. APPLEYB,  
Acting Secretary of Agriculture.

[F. R. Doc. 41-4432; Filed, June 20, 1941;  
10:57 a. m.]

public convenience and necessity authorizing air transportation between Dayton, Ohio, and Washington, D. C., via Columbus, Ohio, and Wheeling, W. Va., is hereby assigned for public hearing on June 30, 1941, 10 o'clock a. m. (Eastern Standard Time), in Conference Room B, Departmental Auditorium, Constitution Ave., between 12th and 14th Sts. NW, Washington, D. C., before Examiner J. Francis Reilly.

Dated Washington, D. C., June 17, 1941.

By the Civil Aeronautics Board.

[SEAL] THOMAS G. EARLY,  
Secretary.

[F. R. Doc. 41-4415; Filed, June 20, 1941;  
9:44 a. m.]

#### FEDERAL POWER COMMISSION.

[Docket No. IT-5684]

#### IN THE MATTER OF PEOPLES POWER COMPANY

ORDER APPROVING RECLASSIFICATION OF ELECTRIC PLANT ACCOUNTS, DISPOSITION OF AMOUNTS IN ACCOUNT 107, ELECTRIC PLANT ADJUSTMENTS, AND DISPOSITION OF AMOUNTS IN ACCOUNT 108.17, COMMON UTILITY PLANT ADJUSTMENTS

JUNE 17, 1941.

It appearing to the Commission that:

(a) On January 16, 1939, Peoples Power Company, hereinafter referred to as "Company", filed and submitted proposed reclassification and original cost studies required by Electric Plant Accounts Instruction 2-D of the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees, effective January 1, 1937, and the Commission's order of May 11, 1937;

(b) The Commission's staff has made a field study of the Company's proposed reclassification and original cost studies

with respect to Electric and Common Utility Plant of the Company and on October 16, 1940, submitted a report entitled "Peoples Power Company, Moline, Illinois, Report on the Reclassification and Original Cost Studies of Electric Plant as at January 1, 1937";

(c) The Commission's staff report was transmitted to the Company on October 24, 1940, with a request that the accounting adjustments indicated in the report be made, copies of the adjusting journal entries be submitted, and a plan be submitted for disposing of the amounts shown in such reports as established in Account 107, Electric Plant Adjustments, and Account 108.17, Common Utility Plant Adjustments within Account 108, Other Utility Plant;

(d) By order adopted March 4, 1941, the Commission ordered that the Company show cause at a public hearing why the adjustments proposed in the Commission's Staff Report should not be made and why disposition of the amounts established by such report in Account 107, Electric Plant Adjustments, and in Account 108.17, Common Utility Plant Adjustments within Account 108, Other Utility Plant, should not be made;

(e) Thereafter, by petition filed with the Commission on March 22, 1941, the Company requested the Commission's approval of a certain Journal Entry to reflect the adjustments proposed by the Commission's staff in their "Report on the Reclassification and Original Cost Studies of Electric Plant as at January 1, 1937," with certain minor modifications thereof, and of certain plans for the disposition of the amounts established in Account 107, Electric Plant Adjustments, and Account 108.17, Common Utility Plant Adjustments within Account 108, Other Utility Plant;

(f) The Company's proposed Journal Entry to reflect the adjustment indicated by the Commission's staff, to be recorded as at January 1, 1937, is as follows:

	Debit	Credit
100.1 Electric Plant in service		
Intangible Plant		
302. Franchises and consents.....	\$500.00	
Transmission Plant		
340. Land and land rights.....	3,407.00	
341. Clearing land and rights-of-way.....	6,585.95	
343. Station Equipment.....	44,073.52	
344. Towers and fixtures.....	95,497.24	
345. Poles and fixtures.....	56,292.65	
346. Overhead conductors and devices.....	152,601.96	
348. Underground conductors and devices.....	78,384.59	
Distribution Plant		
350. Land and land rights.....	4,995.48	
351. Structures and improvements.....	175,031.35	
352. Station equipment.....	448,407.01	
354. Poles, towers, and fixtures.....	534,404.12	
355. Overhead conductors and devices.....	632,237.04	
356. Underground conduit.....	46,036.12	
357. Underground conductors and devices.....	25,556.64	
358. Line transformers.....	276,224.61	
358a. Line transformer installations.....	16,971.41	
359. Services.....	166,317.44	
360. Meters.....	275,775.64	
360a. Meter installations.....	26,127.14	
363. Street lighting and signal systems.....	78,040.32	

#### DEPARTMENT OF COMMERCE.

##### Civil Aeronautics Authority.

[Docket Nos. 433, 468]

IN THE MATTER OF THE APPLICATIONS OF UNITED AIRLINES TRANSPORT CORPORATION AND TRANSCONTINENTAL & WESTERN AIR, INC., FOR CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY UNDER SECTION 401 OF THE CIVIL AERONAUTICS ACT OF 1938, AS AMENDED

##### NOTICE OF HEARING

The above-entitled proceeding, being the application of United Air Lines Transport Corporation for a certificate of public convenience and necessity authorizing air transportation between Washington, D. C., and Toledo, Ohio, and the application of Transcontinental & Western Air, Inc., for a certificate of

## FEDERAL REGISTER, Saturday, June 21, 1941

	Debit	Credit
100.1 Electric Plant in service—Continued.		
General Plant		
371. Structures and Improvements	\$16,075.09	
373. Transportation equipment	26,617.68	
374. Stores equipment	8,714.13	
376. Laboratory equipment	11,041.55	
377. Tools and work equipment	1,215.81	
378. Communication equipment	258.19	
Total	8,200,389.68	
107. Electric Plant Adjustments	29,372.99	
108. Other Utility Plant		
108.11 Common Utility Plant in Service		
Distribution Plant		
350. Land and land rights	10,291.38	
General Plant		
370. Land and land rights	2,395.83	
371. Structures and improvements	14,994.78	
372. Office furniture and equipment	58,365.67	
373. Transportation equipment	4,520.66	
379. Miscellaneous equipment	2,734.22	
Total	93,302.54	
108.17 Common Utility Plant Adjustments	1,048,220.87	
108.2 Gas Plant	2,726,939.20	
Utility Plant in Process of Reclassification	7,098,225.28	
	7,098,225.28	7,098,225.28

(g) The Company proposes to dispose of the amount of \$29,372.99 established in Account 107, Electric Plant Adjustments, as follows:

To Account 250, Reserve for Depreciation, representing the correction of retirements	\$14,702.89
To Account 271, Earned Surplus, representing the adjustment of Interest during Construction and minor items	15,073.50
To Account 223, Payables to Associated Companies, representing correction of billings	508.89
From Account 126, Receivables from Associated Companies, representing correction of billings	(832.34)
From Account 131, Materials and Supplies, representing corrections of billings	(79.45)
	29,372.99

(h) The Company proposes to dispose of the amount of \$1,048,220.87 established in Account 108.17, Common Utility Plant Adjustments, within Account 108, Other Utility Plant, as follows:

To Account 151, Capital Stock Expense, representing fees paid to Secretary of State	\$2,000.00
To Account 250, Reserve for Depreciation, representing estimated unrecorded retirements	448,272.04
To Account 271, Earned Surplus, representing items erroneously included in Account 301, Organization	8,888.91
To Account 271, Earned Surplus, representing excess of book cost of property acquired from predecessors, over the original cost of such property	589,064.92
Total	1,048,220.87

The Commission finds that: The proposed Journal Entry and the plans for disposition of the amounts established in Account 107, Electric Plant Adjustments, and Account 108.17, Common Utility Plant Adjustments, within Account 108, other Utility Plant, submitted in the petition filed on March 20, 1941, and described in paragraphs (f), (g), and (h) hereof, are in conformity with correct accounting principles and the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees;

The Commission orders that:

(A) The proposed Journal Entry submitted by the Company, as described in paragraph (f) hereof, be and it is hereby approved: *Provided, however,* That such approval shall be construed as applying only to Electric and Common Utility Plant;

(B) The Company dispose of the amounts of \$29,372.99 and \$1,048,220.87 established in Account 107, Electric Plant Adjustments, and Account 108.17, Common Utility Plant Adjustments, within Account 108, Other Utility Plant, respectively, as described in paragraphs (g) and (h) hereof;

(C) The proposed journal entries submitted by the Company as a part of its petition filed on March 20, 1941, reflecting the accounting disposition of the amounts included in Account 107, Electric Plant Adjustments, and Account 108.17, Common Utility Plant Adjustments, within Account 108, as described in paragraphs (g) and (h) hereof, be and they are hereby approved;

(D) The permission granted herein shall not be construed as a finding with respect to the original cost of the properties of said Company;

(E) The Order to Show Cause, adopted on March 4, 1941, in the above-entitled matter, be and the same is hereby dismissed, and the hearing now set for June 23, 1941, be and it is hereby cancelled.

By the Commission.

[SEAL]

LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 41-4419; Filed, June 20, 1941;  
9:45 a. m.]

[Docket No. IT-5700]

IN THE MATTER OF PORTLAND GENERAL ELECTRIC COMPANY

NOTICE OF APPLICATION

JUNE 19, 1941.

Notice is hereby given that on June 18, 1941, an application was filed with the Federal Power Commission, pursuant to section 203 of the Federal Power Act, by Portland General Electric Company, a corporation organized under the laws of the State of Oregon and doing business in the States of Oregon and Washington, with its principal business office at Portland, Oregon, seeking an order authorizing the purchase of the electric facilities located in Marion and Clackamas counties, Oregon, operated by Butte Light & Power Company, a partnership enterprise owned by A. W. Woodward, individually, and said A. W. Woodward and Lucile P. Curry as administrator and administratrix, respectively, of the estate of F. M. Woodward, deceased. The consideration to be paid for these facilities, the application states, is \$20,000.00; all as more fully appears in the application on file with the Commission.

Any person desiring to be heard or to make any protest with reference to said application should, on or before the eighth day of July 1941, file with the Federal Power Commission a petition or protest in accordance with the Commission's Rules of Practice and Regulations.

[SEAL]

LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 41-4418; Filed, June 20, 1941;  
9:44 a. m.]